SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
OCTOBER 1 - DECEMBER 31, 2002

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1st Quarter 2002	2nd Quarter 2002	3rd Quarter 2002	4th Quarter 2002	TOTAL 2002	TOTAL 2001
COLOMBIA								
Banadex	Banana Operations		57,780	75,155	34,758	132,766	300,459	288,055
COSTA RICA								
Cobal	Banana Operations		0	0	0	0	0	388
Bocas Fruit Company (Sixaola)	Banana Operations		0	0	0	0	0	579
Chiquita Fresh Tropical Management	Banana Operations		0	0	58	0	58	0
Great White Fleet (U.S.) Ltd.	Shipping Operations		1,119	1,281	1,113	1,106	4,619	5,078
		Sub-total	1,119	1,281	1,171	1,106	4,677	6,025
HONDURAS								
Tela Railroad	Banana Operations		6,087	661	4,862	10,643	22,252	35,976
Great White Fleet, Ltd.	Shipping Operations		7,494	7,975	9,309	8,379	33,157	34,368
		Sub-total	13,580	8,636	14,171	19,022	55,409	70,344
IVORY COAST								
Compagnie des Bananes de Cote d'Ivoire	Banana Operations		422	2,085	0	0	2,507	8,605
PANAMA								
Chiriqui Land Company	Banana Operations		149	42	80	802	1,073	1,035
Bocas Fruit Company	Banana Operations		19,360	18,025	15,198	16,573	69,156	55,259
Puerto Armuelles Fruit Company	Banana Operations		1,505	1,670	410	1,160	4,745	10,154
		Sub-total	21,015	19,737	15,688	18,535	74,974	66,448
UNITED STATES								
Chiquita Brands International, Inc.			631	737	266	309	1,943	5,754
TOTAL PAYMENTS			94,547	107,632	66,054	171,738	439,969	445,231

Note: No payments reported by employees in countries not listed.

Note: Reports are assigned to the country where reporting person is based.

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JULY 1 - SEPTEMBER 30, 2002

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1st Quarter 2002	2nd Quarter 2002	3rd Quarter 2002	Total to Date 2002	1st, 2nd, 3rd 2001
COLOMBIA							
Banadex	Banana Operations		57,780	75,155	34,758	167,693	196,055
COSTA RICA							
Cobal	Banana Operations		0	0	0	0.00	18
Bocas Fruit Company (Sixaola)	Banana Operations		0	0	0	0.00	579
Chiquita Fresh Tropical Management	Banana Operations		0	0	58	58	0
Great White Fleet (U.S.) Ltd.	Shipping Operations		1,119	1,281	1,113	3,513	3,810
		Sub-total	1,119	1,281	1,171	3,571	4,407
HONDURAS							
Tela Railroad	Banana Operations		6,087	661	4,862	11,609	22,500
Great White Fleet, Ltd.	Shipping Operations		7,494	7,975	9,309	24,778	26,225
		Sub-total	13,580	8,636	14,171	36,387	48,725
IVORY COAST							
Compagnie des Bananes de Cote d'Ivoire	Banana Operations		422	2,085	0	2,507	8,605
PANAMA							
Chiriqui Land Company	Banana Operations		149	42	80	271	277
Bocas Fruit Company	Banana Operations		19,360	18,025	15,198	52,583	38,488
Puerto Armuelles Fruit Company	Banana Operations		1,505	1,670	410	3,585	6,549
		Sub-total	21,015	19,737	15,688	56,439	45,314
UNITED STATES							
Chiquita Brands International, Inc.			631	737	266	1,634	5,754
TOTAL PAYMENTS			94,547	107,632	66,054	268,231	308,860

* Not on 1st/2nd Quarter report because reports were received late.

Note: No payments reported by employees in countries not listed.

Note: Reports are assigned to the country where reporting person is based.

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER 2002 (US$)

Country	Subsidiary	Amount (US$)	Government Branch	Description/Comments
Colombia	C.I. Bananos de Exportación	2,734	Army and Police Officials	Facilitating payments for security services.
		72,345	Convivir (government-sponsored citizen reconnaissance group)	Facilitating payments for security services.
		76	DIAN - Technical Consultants	Technical assistance.
	TOTAL	75,155		

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
APRIL 1 - JUNE 30, 2002

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 2002	2ND QTR 2002	2002 FIRST HALF	2001 FIRST HALF
COLOMBIA						
Banadex	Banana Operations		57,780	75,155	132,935	116,366
COSTA RICA						
Cobal	Banana Operations		0	0	0	0
Bocas Fruit Company	Banana Operations		0	0	0	458
Great White Fleet (U.S.) Ltd.	Shipping Operations		1,119	1,281	2,400	2,530
		Sub-total	1,119	1,281	2,400	2,988
HONDURAS						
Tela Railroad	Banana Operations		6,087	661	6,747	12,344
Great White Fleet, Ltd.	Shipping Operations		7,494	7,975	15,469	17,842
		Sub-total	13,580	8,636	22,216	30,186
IVORY COAST						
Compagnie des Bananes de Cote d'Ivoire	Banana Operations		422	1,085	1,507	6,236
PANAMA						
Chiriqui Land Company	Banana Operations		149	42	191	186
Bocas Fruit Company	Banana Operations		19,360	18,025	37,385	27,059
Puerto Armuelles Fruit Company	Banana Operations		-	1,670	1,670	4,547
		Sub-total	19,510	19,737	39,247	31,792
UNITED STATES						
Chiquita Brands International, Inc.			631	737	1,368	4,325
TOTAL PAYMENTS			93,042	105,547	198,589	191,893

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER 2002 (US$)

Country	Subsidiary	Amount (US$)	Government Branch	Description/Comments
Colombia	C.I. Bananos de Exportación	1,520	Army and Police Officials	Facilitating payments for security services.
		56,210	Convivir (government-sponsored citizen reconnaissance group)	Facilitating payments for security services.
		50	Inspectors-Minister of Communications	Lunch
	TOTAL	57,780		

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - MARCH 31, 2002

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 2002	1ST QTR 2001
COLOMBIA				
Banadex	Banana Operations		57,780	65,333
COSTA RICA				
Cobal	Banana Operations		-	0
Bocas Fruit Company	Banana Operations		-	218
Great White Fleet (U.S.) Ltd.	Shipping Operations		1,119	1,140
		Sub-total	1,119	1,358
HONDURAS				
Cobalisa	Banana Operations		-	0
San Alejo Oil Palm Operations	Oil Palm Cultivation		-	743
Tela Railroad	Banana Operations		6,087	4,877
Great White Fleet, Ltd.	Shipping Operations		7,494	9,051
		Sub-total	13,580	14,671
IVORY COAST				
Compagnie des Bananes de Cote d'Ivoire	Banana Operations		422	1,446
PANAMA				
Chiriqui Land Company	Banana Operations		149	37
Bocas Fruit Company	Banana Operations		19,360	14,237
Puerto Armuelles Fruit Company	Banana Operations		-	1,640
		Sub-total	19,509	15,914
UNITED STATES				
Chiquita Brands International, Inc.			631	0
TOTAL PAYMENTS			93,042	98,722

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 2001 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	9,000	Army and Police Officials	Facilitating payments for security services.
		83,000	Convivir (government-sponsored citizen reconnaissance group)	Facilitating payments for security services.
	Total Payments	92,000		

Exchange Rate: .000434783

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
OCTOBER 1 - DECEMBER 31, 2001

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 2001	2ND QTR 2001	3RD QTR 2001	4TH QTR 2001	TOTAL 2001	TOTAL 2000
CHILE								
Chiquita-Enza Chile	Banana Operations		0	0	0	417	417	0
COLOMBIA								
Banadex	Banana Operations		65,333	61,033	79,689	92,000	288,055	292,295
COSTA RICA								
Cobal	Banana Operations		0	0	18	350	368	953
Bocas Fruit Company	Banana Operations		218	240	121	0	579	973
Great White Fleet	Shipping Operations		1,140	1,390	1,280	1,268	5,078	6,326
		Sub-total	1,358	1,630	1,419	1,618	6,025	8,252
ECUADOR								
Brundicorp	Banana Operations		0	0	0	0	0	0
GUATEMALA								
Cobigua	Banana Operations		0	0	0	0	0	0
HONDURAS								
Cobalisa	Banana Operations		0	0	0	0	0	7,933
San Alejo Oil Palm Operations	Oil Palm Cultivation		743	1,043	0	0	1,786	2,243
Tela Railroad	Banana Operations		4,877	7,467	10,156	13,476	35,976	29,440
Great White Fleet	Shipping Operations		9,051	8,791	8,383	8,143	34,368	27,675
		Sub-total	14,671	17,301	18,539	21,619	72,130	67,291
IVORY COAST								
Compagnie des Bananes	Banana Operations		1,446	4,790	2,369	0	8,605	14,589
PANAMA								
Chiriqui Land Company	Banana Operations		37	149	91	758	1,035	910
Puerto Armuelles Fruit Company	Banana Operations		1,640	2,907	2,002	3,605	10,154	11,554
Bocas Fruit Company	Banana Operations		14,237	12,822	11,429	16,771	55,259	46,532
		Sub-total	15,914	15,878	13,522	21,134	66,448	58,996
UNITED STATES								
Chiquita Brands International, Inc.			0	4,325	1,429	0	5,754	3,442
TOTAL PAYMENTS			98,722	94,957	116,967	136,788	447,434	444,865

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 2001 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	10,047	Army and Police Officials	Facilitating payments for security services.
		69,642	Convivir (government-sponsored citizen reconnaissance group)	Facilitating payments for security services.
	Total Payments	79,689		

Exchange Rate: Various per Banadex quarterly report

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JULY 1 - SEPTEMBER 30, 2001

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR 2001	2ND QTR 2001	3RD QTR 2001	1ST, 2ND, 3RD 2001	1ST, 2ND, 3RD 2000
COLOMBIA						
Banadex	Banana Operations	65,333	51,033	79,689	196,055	189,799
COSTA RICA						
Cobal	Banana Operations	0	0	18	18	634
Bocas Fruit Company	Banana Operations	218	240	121	579	720
Great White Fleet	Shipping Operations	1,140	1,390	1,280	3,810	4,846
	Sub-total	1,358	1,630	1,419	4,407	6,200
ECUADOR						
Brundicorp	Banana Operations	0	0	0	0	0
GUATEMALA						
Cobigua	Banana Operations	0	0	0	0	0
HONDURAS						
Cobalisa	Banana Operations	0	0	0	0	7,933
San Alejo Oil Palm Operations	Oil Palm Cultivation	743	1,043	0	1,786	1,439
Tela Railroad	Banana Operations	4,877	7,467	10,156	22,500	17,039
Great White Fleet	Shipping Operations	9,051	8,791	8,383	26,225	20,653
	Sub-total	14,671	17,301	18,539	50,511	47,064
IVORY COAST						
Compagnie des Bananes de Cote d'Ivoire	Banana Operations	1,446	4,790	2,369	8,605	14,589
PANAMA						
Chiriqui Land Company	Banana Operations	37	149	91	277	527
Puerto Armuelles Fruit Company	Banana Operations	1,540	2,907	2,002	6,549	9,789
Bocas Fruit Company	Banana Operations	14,237	12,822	11,429	38,488	34,925
	Sub-total	15,914	15,878	13,522	45,314	45,241
UNITED STATES						
Chiquita Brands International, Inc.		0	4,325	1,429	5,754	1,035
TOTAL PAYMENTS		98,722	94,957	116,967	310,646	303,928

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 2001 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	4,211	Army and Police Officials	Facilitating payments for security services.
		46,822	Convivir	Government sponsored citizen reconnaissance group.
	Total Payments	51,033		

Exchange Rate: Various per Banadex quarterly report

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
APRIL 1 - JUNE 30, 2001

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 2001	2ND QTR 2001	2001 FIRST HALF	2000 FIRST HALF
COLOMBIA						
Banadex	Banana Operations		65,333	51,033	116,366	107,426
COSTA RICA						
Cobal	Banana Operations		0	0	0	634
Bocas Fruit Company	Banana Operations		218	240	458	510
Great White Fleet	Shipping Operations		1,140	1,390	2,530	3,233
		Sub-total	1,358	1,630	2,988	4,377
ECUADOR						
Brundicorp	Banana Operations		0	0	0	0
GUATEMALA						
Cobigua	Banana Operations		0	0	0	0
HONDURAS						
Cobalisa	Banana Operations		0	0	0	7,933
San Alejo Oil Palm Operations	Oil Palm Cultivation		743	1,043	1,786	595
Tela Railroad	Banana Operations		4,877	7,467	12,344	11,935
Great White Fleet	Shipping Operations		9,051	8,791	17,842	13,530
		Sub-total	14,671	17,301	31,972	33,993
IVORY COAST						
Compagnie des Bananes de Cote d'Ivoire	Banana Operations		1,446	4,790	6,236	14,689
PANAMA						
Chiriqui Land Company	Banana Operations		37	149	186	453
Puerto Armuelles Fruit Company	Banana Operations		1,640	2,907	4,547	8,989
Bocas Fruit Company	Banana Operations		14,237	12,822	27,059	24,360
		Sub-total	15,914	15,878	31,792	33,802
UNITED STATES						
Chiquita Brands International, Inc.			0	4,325	4,325	874
TOTAL PAYMENTS			98,722	94,957	193,679	195,061

* Denotes annual payment total for year 2000

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 2001 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	3,246	Army and Police Officials	Facilitating payments for security services.
		62,087	Convivir	Government sponsored citizen reconnaissance group.
	Total Payments	65,333		

Exchange Rate: Various per Banadex quarterly report

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - MARCH 31, 2001

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 2001	1ST QTR 2000
COLOMBIA				
Banadex	Banana Operations		65,333	28,591
COSTA RICA				
Cobal	Banana Operations		0	276
Bocas Fruit Company	Banana Operations		218	249
Great White Fleet	Shipping Operations		1,140	1,557
		Sub-total	1,358	2,082
ECUADOR				
Brundicorp	Banana Operations		0	0
GUATEMALA				
Cobigua	Banana Operations		0	0
HONDURAS				
Cobalisa	Banana Operations		0	7,933
San Alejo Oil Palm Operations	Oil Palm Cultivation		743	595
Tela Railroad	Banana Operations		4,877	5,135
Great White Fleet	Shipping Operations		9,051	6,530
		Sub-total	14,671	20,193
IVORY COAST				
Compagnie des Bananes de Cote d'Ivoire	Banana Operations		1,446	14,589
PANAMA				
Chiriqui Land Company	Banana Operations		37	90
Puerto Armuelles Fruit Company	Banana Operations		1,640	6,024
Bocas Fruit Company	Banana Operations		14,237	11,006
		Sub-total	15,914	17,120
UNITED STATES				
Chiquita Brands International, Inc.			*0	393
TOTAL PAYMENTS			98,722	82,968

* Denotes annual payment total for year 2000

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 2000 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	7,057	Army and Police Officials	Facilitating payments for security services.
		94,594	Convivir	Government sponsored citizen reconnaissance group.
		845	Army and Police Officials	Christmas gifts.
	Total Payments	102,496		

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
OCTOBER 1 - DECEMBER 31, 2000

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR 2000	2ND QTR 2000	3RD QTR 2000	4TH QTR 2000	TOTAL 2000	TOTAL 1999
COLOMBIA							
Banadex	Banana Operations	28,591	78,835	82,373	102,496	292,295	136,077
COSTA RICA							
Cobal	Banana Operations	276	358	0	319	953	2,732
Bocas Fruit Company	Banana Operations	249	261	210	253	973	1,192
Great White Fleet	Shipping Operations	1,557	1,676	1,613	1,480	6,326	4,476
Mundimar	Processed Banana Products	0	0	0	75	75	4,476
	Sub-total	2,082	2,295	1,823	2,127	8,327	8,400
ECUADOR							
Brundicorp	Banana Operations	0	0	0	0	0	0
GUATEMALA							
Cobigua	Banana Operations	0	0	0	0	0	55,598
HONDURAS							
Agricola de Rio Tinto	Processed Banana Products	0	0	0	0	0	214
Cobalisa	Banana Operations	7,933	0	0	0	7,933	14,624
San Alejo Oil Palm Operations	Oil Palm Cultivation	595	0	844	804	2,243	1,743
Tela Railroad	Banana Operations	5,135	6,800	5,104	12,401	29,440	45,115
Great White Fleet	Shipping Operations	6,530	7,000	7,123	7,022	27,675	19,409
	Sub-total	20,193	13,800	13,071	20,227	67,291	81,105
PANAMA							
Chiriqui Land Company	Banana Operations	90	363	74	383	910	3,732
Puerto Armuelles Fruit Company	Banana Operations	6,024	2,965	800	1,765	11,554	44,523
Bocas Fruit Company	Banana Operations	11,006	13,354	10,565	11,607	46,532	50,909
	Sub-total	17,120	16,682	11,439	13,755	58,996	99,164
UNITED STATES							
Chiquita Brands International, Inc.		393	481	161	2,407	3,442	1,185
TOTAL PAYMENTS		68,379	112,093	108,867	141,012	430,351	381,529

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 2000 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	6,294	Army and Police Officials	Facilitating payments for security services.
		76,079	Convivir	Government sponsored citizen reconnaissance group.
Total Payments		82,373		

Exchange Rate: Various per Banadex quarterly report

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JULY 1 - SEPTEMBER 30, 2000

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 2000	2ND QTR 2000	3RD QTR 2000	1ST 2ND 3RD QTR 2000	1ST 2ND 3RD QTR 1999
COLOMBIA							
Banadex	Banana Operations		28,591	78,835	82,373	189,799	67,419
COSTA RICA							
Cobal	Banana Operations		276	358	0	634	2,732
Bocas Fruit Company	Banana Operations		249	261	210	720	846
Great White Fleet	Shipping Operations		1,557	1,676	1,613	4,846	3,225
		Sub-total	2,082	2,295	1,823	6,200	6,803
ECUADOR							
Brundicorp	Banana Operations		0	0	0	0	0
GUATEMALA							
Cobigua	Banana Operations		0	0	0	0	0
HONDURAS							
Agricola de Rio Tinto	Processed Banana Products		0	0	0	0	214
Cobalisa	Banana Operations		7,933	0	0	7,933	10,787
San Alejo Oil Palm Operations	Oil Palm Cultivation		595	0	844	1,439	1,163
Tela Railroad	Banana Operations		5,135	6,800	5,104	17,039	33,324
Great White Fleet	Shipping Operations		6,530	7,000	7,123	20,653	13,446
		Sub-total	20,193	13,800	13,071	47,064	58,934
PANAMA							
Chiriqui Land Company	Banana Operations		90	363	74	527	2,701
Puerto Armuelles Fruit Company	Banana Operations		6,024	2,965	800	9,789	34,366
Bocas Fruit Company	Banana Operations		11,006	13,354	10,565	34,925	38,224
		Sub-total	17,120	16,682	11,439	45,241	75,291
UNITED STATES							
Chiquita Brands International, Inc.			393	481	161	1,035	423
TOTAL PAYMENTS			68,379	112,093	108,867	289,339	208,870

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 2000 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	15,795	Army and Police Officials	Facilitating payments for security services.
		63,040	Convivir	Government sponsored citizen reconnaissance group.
Total Payments		78,835		

Exchange Rate: Various per Banadex quarterly report

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
APRIL 1 - JUNE 30, 2000

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 2000	2ND QTR 2000	2000 FIRST HALF	1999 FIRST HALF
COLOMBIA						
Banadex	Banana Operations		28,591	78,835	107,426	49,684
COSTA RICA						
Cobal	Banana Operations		276	358	634	2,732
Bocas Fruit Company	Banana Operations		249	261	510	606
Great White Fleet	Shipping Operations		1,557	1,676	3,233	2,116
		Sub-total	2,082	2,295	4,377	5,454
ECUADOR						
Brundicorp	Banana Operations		0	0	0	0
GUATEMALA						
Cobigua	Banana Operations		0	0	0	0
HONDURAS						
Agricola de Rio Tinto	Processed Banana Products		0	0	0	74
Coballsa	Banana Operations		7,933	0	7,933	7,909
San Alejo Oil Palm Operations	Oil Palm Cultivation		595	0	595	1,163
Tela Railroad	Banana Operations		5,135	6,800	11,935	29,709
Great White Fleet	Shipping Operations		6,530	7,000	13,530	8,970
		Sub-total	20,193	13,800	33,993	47,825
PANAMA						
Chiriqui Land Company	Banana Operations		90	363	453	2,333
Puerto Armuelles Fruit Company	Banana Operations		6,024	2,965	8,989	9,577
Bocas Fruit Company	Banana Operations		11,006	13,354	24,360	24,611
		Sub-total	17,120	16,682	33,802	36,521
UNITED STATES						
Chiquita Brands International, Inc.			393	481	874	423
TOTAL PAYMENTS			68,379	112,093	180,472	139,907

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 2000 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	6,231	Army and Police Officials	Facilitating payments for security services.
		22,360	Convivir	Government sponsored citizen reconnaissance group.
Total Payments		28,591		

Exchange Rate: Various per Banadex quarterly report

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - MARCH 31, 2000

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 2000	1ST QTR 1999
COLOMBIA				
Banadex	Banana Operations		28,591	8,535
COSTA RICA				
Cobal	Banana Operations		276	2,732
Bocas Fruit Company	Banana Operations		249	254
Great White Fleet	Shipping Operations		1,557	1,101
		Sub-total	2,082	4,087
ECUADOR				
Brundicorp	Banana Operations		0	0
GUATEMALA				
Cobigua	Banana Operations		0	0
HONDURAS				
Agricola de Rio Tinto	Processed Banana Products		0	45
Cobalisa	Banana Operations		7,933	2,902
San Alejo Oil Palm Operations	Oil Palm Cultivation		595	538
Tela Railroad	Banana Operations		5,135	17,150
Great White Fleet	Shipping Operations		6,530	4,956
		Sub-total	20,193	25,591
PANAMA				
Chiriqui Land Company	Banana Operations		90	78
Puerto Armuelles Fruit Company	Banana Operations		6,024	8,613
Bocas Fruit Company	Banana Operations		11,006	11,505
		Sub-total	17,120	20,196
UNITED STATES				
Chiquita Brands International, Inc.			393	0
TOTAL PAYMENTS			68,379	58,409

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT.
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1999 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	68,658	Army and Police Officials	Facilitating payments for security services.
Total Payments		68,658		

Exchange Rate: .00050181

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
OCTOBER 1 - DECEMBER 30, 1999

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR 1999	2ND QTR 1999	3RD QTR 1999	4TH QTR 1999	TOTAL 1999	TOTAL 1998
COLOMBIA							
Banadex	Banana Operations	8,535	41,149	17,735	68,658	136,077	170,011
COSTA RICA							
Cobal	Banana Operations	2,732	0	0	0	2,732	4,014
Chiquita Brands	Markets Tropical Fruit	0	0	0	0	0	21
Bocas Fruit Company	Banana Operations	254	352	240	346	1,192	4,716
Great White Fleet	Shipping Operations	1,101	1,015	1,109	1,251	4,476	2,971
	Sub-total	4,087	1,367	1,349	1,597	8,400	11,722
ECUADOR							
Brundicorp	Banana Operations	0	0	0	0	0	936
GUATEMALA							
Cobigua	Banana Operations	0	0	0	55,598	55,598	1,498
HONDURAS							
Agricola de Rio Tinto	Processed Banana Products	45	29	140	0	214	1,556
Cobalisa	Banana Operations	2,902	5,007	2,878	3,837	14,624	24,234
San Alejo Oil Palm Operations	Oil Palm Cultivation	538	625	0	580	1,743	2,240
Tela Railroad	Banana Operations	17,150	12,559	3,615	11,791	45,115	129,571
Great White Fleet	Shipping Operations	4,956	4,014	4,476	5,963	19,409	11,600
	Sub-total	25,591	22,234	11,109	22,171	81,105	169,201
PANAMA							
Chiriqui Land Company	Banana Operations	78	2,255	368	1,031	3,732	178,674
Polymer Extrusion, S.A.	Plastic Products	0	0	0	0	0	441
Puerto Armuelles Fruit Company	Banana Operations	8,613	964	24,789	10,157	44,523	9,953
Bocas Fruit Company	Banana Operations	11,505	13,106	13,613	12,685	50,909	24,671
	Sub-total	20,196	16,325	38,770	23,873	99,164	213,739
UNITED STATES							
Chiquita Brands International, Inc.		0	423	0	762	1,185	1,895
TOTAL PAYMENTS		58,409	81,498	68,963	172,659	381,529	569,002

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1999 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	17,735	Army and Police Officials	Facilitating payments for security services.
	Total Payments	17,735		

Exchange Rate: .00052732972

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JULY 1 - SEPTEMBER 30, 1999

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 1999	2ND QTR 1999	3RD QTR 1999	1ST, 2ND, 3RD QTR 1999	1ST, 2ND, 3RD QTR 1998
COLOMBIA							
Banadex	Banana Operations		8,535	41,149	17,735	67,419	134,344
COSTA RICA							
Cobal	Banana Operations		2,732	0	0	2,732	1,469
Chiquita Brands	Markets Tropical Fruit		0	0	0	0	21
Bocas Fruit Company	Banana Operations		254	352	240	846	4,285
Great White Fleet	Shipping Operations		1,101	1,015	1,109	3,225	1,842
		Sub-total	4,087	1,367	1,349	6,803	7,617
ECUADOR							
Brundicorp	Banana Operations		0	0	0	0	936
GUATEMALA							
Cobigua	Banana Operations		0	0	0	0	1,498
HONDURAS							
Agricola de Rio Tinto	Processed Banana Products		45	29	140	214	624
Cobalisa	Banana Operations		2,902	5,007	2,878	10,787	20,112
San Alejo Oil Palm Operations	Oil Palm Cultivation		538	625	0	1,163	1,758
Tela Railroad	Banana Operations		17,150	12,559	3,615	33,324	98,743
Great White Fleet	Shipping Operations		4,956	4,014	4,476	13,446	6,399
		Sub-total	25,591	22,234	11,109	58,934	127,636
PANAMA							
Chiriqui Land Company	Banana Operations		78	2,255	368	2,701	177,383
Polymer Extrusion, S.A.	Plastic Products		0	0	0	0	441
Puerto Armuelles Fruit Company	Banana Operations		8,613	964	24,789	34,366	872
Bocas Fruit Company	Banana Operations		11,505	13,106	13,613	38,224	12,799
		Sub-total	20,196	16,325	38,770	75,291	191,495
UNITED STATES							
Chiquita Brands International, Inc.			0	423	0	423	679
TOTAL PAYMENTS			58,409	81,498	68,963	208,870	464,205

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1999 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	41,149	Army and Police Officials	Facilitating payments for security services.
	Sub-total	41,149		
Total Payments		41,149		

Exchange Rate: .0006

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
APRIL 1 - JUNE 30, 1999

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 1999	2ND QTR 1999	1999 FIRST HALF	1998 FIRST HALF
COLOMBIA						
Banadex	Banana Operations		8,535	41,149	49,684	100,071
COSTA RICA						
Cobal	Banana Operations		2,732	0	2,732	1,425
Chiquita Brands	Markets Tropical Fruit		0	0	0	21
Bocas Fruit Company	Banana Operations		254	352	606	3,902
Great White Fleet	Shipping Operations		1,101	1,015	2,116	764
		Sub-total	4,087	1,367	5,454	6,112
ECUADOR						
Brundicorp	Banana Operations		0	0	0	936
GUATEMALA						
Cobigua	Banana Operations		0	0	0	1,229
HONDURAS						
Agricola de Rio Tinto	Processed Banana Products		45	29	74	454
Cobalisa	Banana Operations		2,902	5,007	7,909	14,755
San Alejo Oil Palm Operations	Oil Palm Cultivation		538	625	1,163	1,297
Tela Railroad	Banana Operations		17,150	12,559	29,709	71,882
Great White Fleet	Shipping Operations		4,956	4,014	8,970	0
		Sub-total	25,591	22,234	47,825	88,388
PANAMA						
Chiriqui Land Company	Banana Operations		78	2,255	2,333	177,130
Polymer Extrusion, S.A.	Plastic Products		0	0	0	420
Puerto Armuelles Fruit Company	Banana Operations		8,613	984	9,577	0
Bocas Fruit Company	Banana Operations		11,505	13,106	24,611	0
		Sub-total	20,196	16,325	36,521	177,550
UNITED STATES						
Chiquita Brands International, Inc.			0	423	423	374
TOTAL PAYMENTS			58,409	81,498	139,907	374,660

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1999 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	8,535	Army and Police Officials	Facilitating payments for security services.
	Sub-total	8,535		
Total Payments		8,535		

Exchange Rate: .0006

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - MARCH 31, 1999

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 1999	1ST QTR 1998
COLOMBIA				
Banadex	Banana Operations		8,535	31,954
COSTA RICA				
Cobal	Banana Operations		2,732	170
Chiquita Brands	Markets Tropical Fruit		0	0
Bocas Fruit Company	Banana Operations		254	1,635
Great White Fleet	Shipping Operations		1,101	0
		Sub-total	4,087	1,805
ECUADOR				
Brundicorp	Banana Operations		0	936
GUATEMALA				
Coblgua	Banana Operations		0	1,019
HONDURAS				
Agricola de Rio Tinto	Processed Banana Products		45	146
Cobalisa	Banana Operations		2,902	6,811
San Alejo Oil Palm Operations	Oil Palm Cultivation		538	560
Tela Railroad	Banana Operations		17,150	36,563
Great White Fleet	Shipping Operations		4,956	0
		Sub-total	25,591	44,080
PANAMA				
Chiriqui Land Company	Banana Operations		78	11,785
Polymer Extrusion, S.A.	Plastic Products		0	402
Puerto Armuelles Fruit Company	Banana Operations		8,613	0
Bocas Fruit Company	Banana Operations		11,505	0
		Sub-total	20,196	12,187
UNITED STATES				
Chiquita Brands International, Inc.			0	0
TOTAL PAYMENTS			58,409	91,981

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1998 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	19,224	Army and Police Officials	Donations for security services.
		507	Officials of Government Agencies	Christmas gifts.
	Sub-total	19,731		
Total Payments		19,731		

Exchange Rate: .0006895

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
OCTOBER 1 - DECEMBER 31, 1998

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR 1998	2ND QTR 1998	3RD QTR 1998	4TH QTR 1998	TOTAL 1998	TOTAL 1997
COLOMBIA							
Banadex	Banana Operations	31,954	68,117	34,273	35,667	170,011	175,694
COSTA RICA							
Cobal	Banana Operations	170	1,255	44	2,545	4,014	1,293
Chiquita Brands	Markets Tropical Fruit	0	21	0	0	21	750
Bocas Fruit Company	Banana Operations	1,635	2,267	383	431	4,716	8,075
Great White Fleet	Shipping Operations	0	764	1,078	1,129	2,971	0
	Sub-total	1,805	4,307	1,505	4,105	11,722	10,118
ECUADOR							
Brundicorp	Banana Operations	936	0	0	0	936	682
GUATEMALA							
Cobigua	Banana Operations	1,019	210	269	0	1,498	2,326
HONDURAS							
Agricola de Rio Tinto	Processed Banana Products	146	308	170	932	1,556	1,991
Cobalisa	Banana Operations	6,811	7,944	5,357	4,122	24,234	36,704
San Alejo Oil Palm Operations	Oil Palm Cultivation	560	737	461	482	2,240	3,657
Tela Railroad	Banana Operations	36,563	35,319	26,861	30,828	129,571	119,582
Great White Fleet	Shipping Operations	0	0	6,399	5,201	11,600	0
	Sub-total	44,080	44,308	39,248	41,565	169,201	161,934
PANAMA							
Chiriqui Land Company	Banana Operations	11,785	165,345	253	1,291	178,674	82,396
Polymer Extrusion, S.A.	Plastic Products	402	18	21	0	441	2,612
Bocas Fruit Company	Banana Operations			12,799	11,872	24,671	0
Pto. Armuelles Fruit Company	Banana Operations			872	9,081	9,953	0
	Sub-total	12,187	165,363	13,945	22,244	213,739	85,008
UNITED STATES							
Chiquita Brands International, Inc.		0	374	305	1,216	1,895	1,461
TOTAL PAYMENTS		91,981	282,679	89,545	104,797	569,002	437,223

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1998 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	34,273	Army and Police Officials	Donations for security services.
	Sub-total	34,273		
Total Payments		34,273		

Exchange Rate: .0006895

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JULY 1 - SEPTEMBER 30, 1998

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR 1998	2ND QTR 1998	3RD QTR 1998	1ST, 2ND, 3RD QTR 1998	1ST, 2ND, 3RD QTR 1997
COLOMBIA						
Banadex	Banana Operations	31,954	68,117	34,273	134,344	73,762
COSTA RICA						
Cobal	Banana Operations	170	1,255	44	1,469	733
Chiquita Brands	Markets Tropical Fruit	0	21	0	21	750
Bocas Fruit Company	Banana Operations	1,635	2,267	383	4,285	6,578
Great White Fleet	Shipping Operations	0	764	1,078	1,842	0
	Sub-total	1,805	4,307	1,505	7,617	8,061
ECUADOR						
Brundlcorp	Banana Operations	936	0	0	936	0
GUATEMALA						
Cobigua	Banana Operations	1,019	210	269	1,498	1,783
HONDURAS						
Agricola de Rio Tinto	Processed Banana Products	146	308	170	624	1,494
Cobalisa	Banana Operations	6,811	7,944	5,357	20,112	27,688
San Alejo Oil Palm Operations	Oil Palm Cultivation	560	737	461	1,758	3,007
Tela Railroad	Banana Operations	36,563	35,319	26,861	98,743	78,636
Great White Fleet	Shipping Operations	0	0	6,399	6,399	0
	Sub-total	44,080	44,308	39,248	127,636	110,825
PANAMA						
Chiriqui Land Company	Banana Operations	11,785	165,345	253	177,383	64,563
Polymer Extrusion, S.A.	Plastic Products	402	18	21	441	1,969
Bocas Fruit Company	Banana Operations			872	872	0
Pto. Armuelles Fruit Company	Banana Operations			12,799	12,799	0
	Sub-total	12,187	165,363	13,945	191,495	66,532
UNITED STATES						
Chiquita Brands International, Inc.		0	374	305	679	1,080
TOTAL PAYMENTS		91,981	282,679	89,545	464,205	262,043

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1998 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	67,069	Convivir	Donation to citizen reconnaissance group made at request of Army.
		1,048	Army Officials	Donations for security services.
	Sub-total	68,117		
Total Payments		68,117		

Exchange Rate: .0007357

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
APRIL 1 - JUNE 30, 1998

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 1998	2ND QTR 1998	1998 FIRST HALF	1997 FIRST HALF
COLOMBIA						
Banadex	Banana Operations		31,954	68,117	100,071	38,390
COSTA RICA						
Cobal	Banana Operations		170	1,255	1,425	600
Chiquita Brands	Markets Tropical Fruit		0	21	21	750
Chiriqui Land Company	Banana Operations		1,635	2,267	3,902	4,395
Great White Fleet	Shipping Operations		0	764	764	0
		Sub-total	1,805	4,307	6,112	5,745
ECUADOR						
Brundicorp	Banana Operations		936	0	936	0
GUATEMALA						
Cobigua	Banana Operations		1,019	210	1,229	1,636
HONDURAS						
Agricola de Rio Tinto	Processed Banana Products		146	308	454	1,276
Cobalisa	Banana Operations		6,811	7,944	14,755	20,018
San Alejo Oil Palm Operations	Oil Palm Cultivation		560	737	1,297	2,544
Tela Railroad	Banana Operations		36,563	35,319	71,882	47,105
		Sub-total	44,080	44,308	88,388	70,943
PANAMA						
Chiriqui Land Company	Banana Operations		11,785	165,345	177,130	35,423
Polymer Extrusion, S.A.	Plastic Products		402	18	420	1,587
		Sub-total	12,187	165,363	177,550	37,010
UNITED STATES						
Chiquita Brands International, Inc.			0	374	374	882
TOTAL PAYMENTS			91,981	282,679	374,660	154,505

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1998 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	24,504	Convivir	Donation to citizen reconnaissance group made at request of Army.
		3,035	Army and Police Officials.	Donations for security services.
		2,943	Santa Marta Police Dept.	Facilitating payment for assistance in recovering stolen bulldozer.
		1,472	International Trade Coordinator	Facilitating payment for trade information.
Total Payments		31,954		

Exchange Rate: .0007357

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - MARCH 31, 1998

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 1998	1ST QTR 1997
COLOMBIA				
Banadex	Banana Operations		31,954	15,628
COSTA RICA				
Cobal	Banana Operations		170	245
Chiquita Brands	Markets Tropical Fruit		0	174
Chiriqui Land Company	Banana Operations		1,635	2,526
		Sub-total	1,805	2,945
ECUADOR				
Brundicorp	Banana Operations		936	0
GUATEMALA				
Cobigua	Banana Operations		1,019	808
HONDURAS				
Agricola de Rio Tinto	Processed Banana Products		148	848
Cobalisa	Banana Operations		6,811	8,566
San Alejo Oil Palm Operations	Oil Palm Cultivation		560	1,496
Tela Railroad	Banana Operations		36,563	24,740
		Sub-total	44,080	35,650
PANAMA				
Chiriqui Land Company	Banana Operations		11,785	13,938
Polymer Extrusion, S.A.	Plastic Products		402	92
		Sub-total	12,187	14,030
UNITED STATES				
Chiquita Brands International, Inc.			0	0
TOTAL PAYMENTS			91,981	69,059

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1997 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	83,945	Convivir	Donation to citizen reconnaissance group made at request of Army.
		5,483	Army and Police Officials	Donations for security services.
		11,143	Political Candidates	Campaign contributions (including airplane tickets and campaign materials).
		446	Civic Associations	Charitable donations.
		783	Trade, Customs, Tax, and Agricultural Officials	Christmas gifts.
		132	Foreign Trade Commission	Expenses related to meals provided during meetings to discuss banana issues.
Total Payments		101,932		

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
OCTOBER 1 - DECEMBER 31, 1997

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR 1997	2ND QTR 1997	3RD QTR 1997	4TH QTR 1997	TOTAL 1997	TOTAL 1996
COLOMBIA							
Banadex	Banana Operations	15,628	34,734	23,402	101,932	175,694	12,960
COSTA RICA							
Cobal	Banana Operations	245	355	133	560	1,293	3,737
Chiquita Brands	Markets Tropical Fruit	174	576	0	0	750	1,200
Chiriqui Land Company	Banana Operations	2,526	1,869	2,183	1,497	8,075	5,281
	Sub-total	2,945	2,800	2,316	2,057	10,118	10,218
ECUADOR							
Brundicorp	Banana Operations	0	0	0	682	682	0
GUATEMALA							
Cobigua	Banana Operations	808	727	248	543	2,326	12,701
HONDURAS							
Agricola de Rio Tinto	Processed Banana Products	848	428	218	497	1,991	3,601
Cobelisa	Banana Operations	8,586	11,452	7,670	9,016	36,704	27,397
San Alejo Oil Palm Operations	Oil Palm Cultivation	1,496	1,048	463	650	3,657	8,274
Tela Railroad	Banana Operations	24,740	22,365	31,531	40,946	119,582	179,086
	Sub-total	35,650	35,293	39,882	51,109	161,934	218,558
PANAMA							
Chiriqui Land Company	Banana Operations	13,938	21,485	29,140	17,833	82,396	96,610
Polymer Extrusion, S.A.	Plastic Products	92	1,495	382	643	2,612	1,101
	Sub-total	14,030	22,980	29,522	18,476	85,008	97,711
UNITED STATES							
Chiquita Brands International, Inc.		0	882	198	381	1,461	2,741
TOTAL PAYMENTS		69,059	97,416	95,568	175,180	437,223	354,889

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1997 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	18,635	Convivir	Donation to citizen reconnaissance group made at request of Army.
		1,502	Army and Police Officials	Donations of equipment repairs in exchange for security services.
		3,265	Assembly Candidate	Campaign contribution (airplane tickets and campaign materials).
Total Payments		23,402		

Exchange Rate: .0007432

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JULY 1 - SEPTEMBER 31, 1997

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR 1997	2ND QTR 1997	3RD QTR 1997	1ST, 2ND, 3RD QTR 1997	1ST, 2ND, 3RD QTR 1998
COLOMBIA						
Banadex	Banana Operations	15,626	34,734	23,402	73,762	11,509
COSTA RICA						
Cobal	Banana Operations	245	355	133	733	3,610
Chiquita Brands	Markets Tropical Fruit	174	576	0	750	437
Chiriqui Land Company	Banana Operations	2,526	1,869	2,183	6,578	3,809
	Sub-total	2,945	2,800	2,316	8,061	7,856
GUATEMALA						
Coblgua	Banana Operations	808	727	248	1,783	12,349
HONDURAS						
Agricola de Rio Tinto	Processed Banana Products	848	428	218	1,494	3,451
Cobalisa	Banana Operations	8,566	11,452	7,670	27,688	17,769
San Alejo Oil Palm Operations	Oil Palm Cultivation	1,496	1,048	463	3,007	6,519
Tela Railroad	Banana Operations	24,740	22,365	31,531	78,636	146,089
	Sub-total	35,650	35,293	39,882	110,825	173,828
PANAMA						
Chiriqui Land Company	Banana Operations	13,938	21,485	29,140	64,563	73,999
Polymer Extrusion, S.A.	Plastic Products	92	1,495	382	1,969	1,029
	Sub-total	14,030	22,980	29,522	66,532	75,028
UNITED STATES						
Chiquita Brands International, Inc.		0	882	198	1,080	2,217
TOTAL PAYMENTS		69,059	97,416	95,568	262,043	282,787

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1997 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	29,894	Convivir	Donation to citizen reconnaissance group made at request of Army.
		4,840	Army and Police Officials	Donations for security services.
Total Payments		34,734		

Exchange Rate: .0008552

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
APRIL 1 - JUNE 30, 1997

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 1997	2ND QTR 1997	1997 FIRST HALF	1996 FIRST HALF
COLOMBIA						
Banadex	Banana Operations		3,556	34,734	38,390	9,310
COSTA RICA						
Cobal	Banana Operations		245	355	600	3,513
Chiquita Brands	Markets Tropical Fruit		174	576	750	147
Chiriqui Land Company	Banana Operations		2,526	1,869	4,395	3,130
		Sub-total	2,945	2,800	5,745	6,790
GUATEMALA						
Cobigua	Banana Operations		808	727	1,535	6,968
HONDURAS						
Agricola de Rio Tinto	Processed Banana Products		848	428	1,276	3,435
Cobalisa	Banana Operations		8,566	11,452	20,018	11,611
San Alejo Oil Palm Operations	Oil Palm Cultivation		1,496	1,048	2,544	1,327
Tela Railroad	Banana Operations		24,740	22,365	47,105	124,314
		Sub-total	35,650	35,293	70,943	140,687
PANAMA						
Chiriqui Land Company	Banana Operations		13,938	21,485	35,423	52,405
Polymer Extrusion, S.A.	Plastic Products		92	1,495	1,587	921
		Sub-total	14,030	22,980	37,010	53,326
UNITED STATES						
Chiquita Brands International, Inc.			0	882	882	1,241
TOTAL PAYMENTS			57,089	97,416	154,505	218,322

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1997 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Banadex	3,656	Army and Police Officials	Donations for security services.
Total Payments		3,656		

Exchange Rate: .0008552

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - MARCH 31, 1997

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 1997	1ST QTR 1996
COLOMBIA				
Banadex	Banana Operations		3,656	5,540
COSTA RICA				
Cobel	Banana Operations		245	3,317
Chiquita Brands	Markets Tropical Fruit		174	147
Chiriqui Land Company	Banana Operations		2,526	2,150
		Sub-total	2,945	5,614
GUATEMALA				
Cobigua	Banana Operations		808	3,138
HONDURAS				
Agricola de Rio Tinto	Processed Banana Products		848	1,002
Cobalisa	Banana Operations		8,568	5,390
San Alejo Oil Palm Operations	Oil Palm Cultivation		1,496	409
Tela Railroad	Banana Operations		24,740	98,023
		Sub-total	35,650	104,824
PANAMA				
Chiriqui Land Company	Banana Operations		13,938	30,159
Polymer Group	Plastic Products		92	896
		Sub-total	14,030	31,055
UNITED STATES				
Chiquita Brands International, Inc.			0	740
TOTAL PAYMENTS			57,089	150,911

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1996 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compania Frutera de Sevilla	1,451	Police and Army	Facilitating payments of cash and meals provided for security and police protection.
Total Payments		1,451		

Exchange Rate: .0009374

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
OCTOBER 1 - DECEMBER 31, 1996

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR 1996	2ND QTR 1996	3RD QTR 1996	4TH QTR 1996	TOTAL 1996	TOTAL 1996
COLOMBIA							
Compania Frutera de Sevilla	Banana Operations	5,840	-3,770	2,199	1,451	12,960	57,911
COSTA RICA							
Cobal	Banana Operations	3,317	196	97	127	3,737	1,940
Chiriqui Land Company	Banana Operations	2,150	980	679	1,472	5,281	11,464
Chiquita Tropical Products	Markets Tropical Fruit	147	0	290	763	1,200	1,266
Numar	Oil Palm Products	0	0	0	0	0	88
Palma Tica	Oil Palm Cultivation	0	0	0	0	0	7,358
Unimar	Oil Palm Products	0	0	0	0	0	983
	Sub-total	5,614	1,176	1,066	2,362	10,218	23,079
GUATEMALA							
Cobigua	Banana Operations	3,138	3,830	5,381	352	12,701	8,074
HONDURAS							
Agricola de Rio Tinto	Processed Banana Products	1,002	2,433	16	350	3,801	512
Cobalisa	Banana Operations	5,390	6,221	6,158	9,628	27,397	25,851
San Alejo Oil Palm Operations	Oil Palm Cultivation	409	916	5,192	1,755	8,274	1,377
Tela Railroad	Banana Operations	98,023	26,291	21,775	32,997	179,086	76,017
	Sub-total	104,824	35,863	33,141	44,730	218,558	103,857
PANAMA							
Chiriqui Land Company	Banana Operations	30,159	22,246	21,594	22,611	96,610	85,141
Polymer Extrusion, S.A.	Plastic Products	896	25	108	72	1,101	2,062
	Sub-total	31,055	22,271	21,702	22,683	97,711	87,203
UNITED STATES							
Chiquita Brands International, Inc.		740	601	976	524	2,741	1,917
TOTAL PAYMENTS		150,911	67,411	64,465	72,102	354,889	280,041

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1996 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compania Frutera de Sevilla	2,199	Police and Army	Security.
Total Payments		2,199		

Exchange Rate: .0009339

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JULY 1 - SEPTEMBER 30, 1996

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR 1996	2ND QTR 1996	3RD QTR 1996	TOTAL 1ST, 2ND, 3RD QTR 1996	TOTAL 1ST, 2ND, 3RD QTR 1995
COLOMBIA						
Compania Frutera de Sevilla	Banana Operations	5,640	3,770	2,199	11,609	49,885
COSTA RICA						
Cobal	Banana Operations	3,317	196	97	3,610	1,548
Chiriqui Land Company	Banana Operations	2,150	980	679	3,809	7,999
Chiquita Tropical Products	Markets Tropical Fruit	147	0	290	437	695
Numar	Oil Palm Products	0	0	0	0	88
Palma Tica	Oil Palm Cultivation	0	0	0	0	7,358
Unimar	Oil Palm Products	0	0	0	0	963
	Sub-total	5,614	1,176	1,066	7,856	18,651
GUATEMALA						
Coblgua	Banana Operations	3,138	3,830	5,381	12,349	3,820
HONDURAS						
Agricola de Rio Tinto	Processed Banana Products	1,002	2,433	16	3,451	395
Cobelisa	Banana Operations	5,390	6,221	6,158	17,769	19,674
San Alejo Oil Palm Operations	Oil Palm Cultivation	409	918	5,192	6,519	936
Tela Railroad	Banana Operations	98,023	26,291	21,775	146,089	53,994
	Sub-total	104,824	35,863	33,141	173,828	74,999
PANAMA						
Chiriqui Land Company	Banana Operations	30,159	22,246	21,594	73,999	61,155
Polymer Extrusion, S.A.	Plastic Products	896	25	108	1,029	1,387
	Sub-total	31,055	22,271	21,702	75,028	62,542
UNITED STATES						
Chiquita Brands International, Inc.		740	501	976	2,217	1,422
TOTAL PAYMENTS		150,911	67,411	64,465	282,787	211,319

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1996 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compania Frutera de Sevilla	3,770	Police and Army	Security.
Total Payments		3,770		

Exchange Rate: .0009334

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
APRIL 1 - JUNE 30, 1996

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 1996	2ND QTR 1996	1996 FIRST HALF	1995 FIRST HALF
COLOMBIA						
Compania Frutera de Sevilla	Banana Operations		5,540	3,770	9,310	49,885
COSTA RICA						
Cobal	Banana Operations		3,317	196	3,513	674
Chiquita Tropical Products	Markets Tropical Fruit		147	0	147	695
Chiriqui Land Company	Banana Operations		2,150	980	3,130	5,490
Numar	Oil Palm Products		0	0	0	88
Palma Tica	Oil Palm Cultivation		0	0	0	4,851
Unimar	Oil Palm Products		0	0	0	642
		Sub-total	5,614	1,176	6,790	12,440
GUATEMALA						
Cobigua	Banana Operations		3,138	3,830	6,968	3,820
HONDURAS						
Agricola de Rio Tinto	Processed Banana Products		1,002	2,433	3,435	196
Cobalisa	Banana Operations		5,390	6,221	11,611	14,444
San Alejo Oil Palm Operations	Oil Palm Cultivation		409	918	1,327	641
Tela Railroad	Banana Operations		98,023	26,291	124,314	34,594
		Sub-total	104,824	35,863	140,687	49,875
PANAMA						
Chiriqui Land Company	Banana Operations		30,159	22,246	52,405	37,238
Polymer Extrusion, S.A.	Plastic Products		896	25	921	1,383
		Sub-total	31,055	22,271	53,326	38,619
UNITED STATES						
Chiquita Brands International, Inc.			740	501	1,241	565
TOTAL PAYMENTS			150,911	67,411	218,322	155,204

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1996 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compania Frutera de Sevilla	5,540	Police and Army	Security..
Total Payments		5,540		

Exchange Rate: .000963

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - MARCH 31, 1996

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 1996	1ST QTR 1995
COLOMBIA				
Compania Frutera de Sevilla	Banana Operations		5,540	49,807
COSTA RICA				
Cobal	Banana Operations		3,317	73
Chiquita Brands	Markets Tropical Fruit		147	695
Chiriqui Land Company	Banana Operations		2,150	3,018
Numar	Oil Palm Products		0	88
Palma Tica	Oil Palm Cultivation		0	3,014
Unimar	Oil Palm Products		0	321
		Sub-total	5,614	7,209
GUATEMALA				
Cobigua	Banana Operations		3,138	2,599
HONDURAS				
Agricola de Rio Tinto	Processed Banana Products		1,002	17
Cobalisa	Banana Operations		5,390	0
San Alejo Oil Palm Operations	Oil Palm Cultivation		409	361
Tela Railroad	Banana Operations		98,023	16,701
		Sub-total	104,824	17,079
PANAMA				
Chiriqui Land Company	Banana Operations		30,159	18,902
Polymer Extrusion, S.A.	Plastic Products		896	202
		Sub-total	31,055	19,104
UNITED STATES				
Chiquita Brands International, Inc.			740	511
TOTAL PAYMENTS			150,911	96,309

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1995 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compania Frutera de Sevilla	7,540	Armed Forces and Police Officials	Security.
		486	Various Government Officials	Christmas Gifts.
Total Payments		8,026		

Exchange Rate: .001

SUMMARY OF PAYMENTS

STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976

JULY 1 – DECEMBER 31, 1995

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR 1995	2ND QTR 1995	3RD QTR 1995	4TH QTR 1995	TOTAL 1995	TOTAL 1994
COLOMBIA							
Compania Frutera de Sevilla	Banana Operations	49,807	78	0	8,026	57,911	143,454
COSTA RICA							
Chiquita Tropical Products	Markets Tropical Fruit	695	0	0	571	1,266	1,664
Cobal	Banana Operations	73	601	874	392	1,940	3,731
Chiriqui Land Company	Banana Operations	3,018	2,472	2,509	3,465	11,464	8,729
Numar	Oil Palm Products	88	0	0	0	88	1,812
Palma Tica	Oil Palm Cultivation	3,014	1,837	2,507	0	7,358	9,578
Unimar	Oil Palm Products	321	321	321	0	963	199
	Sub-total	7,209	5,231	6,211	4,428	23,079	25,693
GUATEMALA							
Cobigua	Banana Operations	2,599	1,221	0	2,254	6,074	13,019
HONDURAS							
Agricola de Rio Tinto	Processed Banana Products	17	179	199	117	512	227
Cobalisa	Banana Operations	0	14,444	5,230	6,277	25,951	19,368
Numar	Oil Palm Products	0	0	0	0	0	1,035
San Alejo Oil Palm Operations	Oil Palm Cultivation	361	280	295	441	1,377	1,354
Tela Railroad	Banana Operations	16,701	17,893	19,400	22,023	76,017	98,845
Unimar	Oil Palm Products	0	0	0	0	0	344
	Sub-total	17,079	32,796	25,124	28,858	103,857	121,173
NEW ZEALAND							
Chiquita Brands New Zealand Ltd.	Banana Operations	0	0	0	0	0	2,754
PANAMA							
Chiriqui Land Company	Banana Operations	18,902	18,334	23,919	23,986	85,141	116,492
Chiquita Tropical Products	Markets Tropical Fruit	0	0	0	0	0	71
Compania Procesadora de Frutas	Processed Banana Products	0	0	0	0	0	16,282
Polymer Extrusion, S.A.	Plastic Products	202	1,181	4	675	2,062	1,531
	Sub-total	19,104	19,515	23,923	24,661	87,203	134,376
PHILIPPINES							
Mindanao Fruit Company	Banana Operations	0	0	0	0	0	90
UNITED STATES							
Chiquita Brands International, Inc.		511	54	857	495	1,917	3,730
TOTAL PAYMENTS		96,309	58,895	56,115	68,722	280,041	444,289

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JULY 1 - SEPTEMBER 30, 1995

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR 1995	2ND QTR 1995	3RD QTR 1995	TOTAL 1ST, 2ND & 3RD QTR 1995	TOTAL 1ST, 2ND & 3RD QTR 1994
COLOMBIA						
Compania Frutera de Sevilla	Banana Operations	49,807	78	0	49,885	85,511
COSTA RICA						
Chiquita Tropical Products	Markets Tropical Fruit	695	0	0	695	1,347
Cobal	Banana Operations	73	601	874	1,548	3,399
Chiriqui Land Company	Banana Operations	3,018	2,472	2,509	7,999	5,955
Numar	Oil Palm Products	88	0	0	88	928
Palma Tica	Oil Palm Cultivation	3,014	1,837	2,507	7,358	8,496
Unimar	Oil Palm Products	321	321	321	963	0
	Sub-total	7,209	5,231	6,211	18,651	20,125
GUATEMALA						
Cobigua	Banana Operations	2,599	1,221	0	3,820	9,931
HONDURAS						
Agricola de Rio Tinto	Processed Banana Products	17	179	199	395	113
Coballsa	Banana Operations	0	14,444	5,230	19,674	19,368
Numar	Oil Palm Products	0	0	0	0	1,035
San Alejo Oil Palm Operations	Oil Palm Cultivation	361	280	295	936	1,226
Tela Railroad	Banana Operations	16,701	17,893	19,400	53,994	68,067
Unimar	Oil Palm Products	0	0	0	0	344
	Sub-total	17,079	32,796	25,124	74,999	90,153
NEW ZEALAND						
Chiquita Brands New Zealand Ltd.	Banana Operations	0	0	0	0	2,754
PANAMA						
Chiriqui Land Company	Banana Operations	18,902	18,334	23,919	61,155	89,804
Chiquita Tropical Products	Markets Tropical Fruit	0	0	0	0	71
Compania Procesadora de Frutas	Processed Banana Products	0	0	0	0	16,282
Polymer Extrusion, S.A.	Plastic Products	202	1,181	4	1,387	1,115
	Sub-total	19,104	19,515	23,923	62,542	107,272
PHILIPPINES						
Mindanao Fruit Company	Banana Operations	0	0	0	0	90
UNITED STATES						
Chiquita Brands International, Inc.		511	54	857	1,422	2,895
TOTAL PAYMENTS		96,309	58,895	56,115	211,319	318,731

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1995 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compania Frutera de Sevilla - Santa Marta	78	Government Wharf Officials	Industry information.
Total Payments		78		

Exchange Rate: .001141

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
APRIL 1 – JUNE 30, 1995

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR 1995	2ND QTR 1995	1995 FIRST HALF	1994 FIRST HALF
COLOMBIA					
Compania Frutera de Sevilla	Banana Operations	49,807	78	49,885	54,564
COSTA RICA					
Chiquita Tropical Products	Markets Tropical Fruit	695	0	695	1,081
Cobal	Banana Operations	73	601	674	2,253
Chiriqui Land Company	Banana Operations	3,018	2,472	5,490	2,829
Numar	Oil Palm Products	88	0	88	21
Palma Tica	Oil Palm Cultivation	3,014	1,837	4,851	3,954
Unimar	Oil Palm Products	321	321	642	0
	Sub-total	7,209	5,231	12,440	10,138
GUATEMALA					
Cobigua	Banana Operations	2,599	1,221	3,820	4,040
HONDURAS					
Agricola de Rio Tinto	Processed Banana Products	17	179	196	0
Coballisa	Banana Operations	0	14,444	14,444	12,108
Numar	Oil Palm Products	0	0	0	913
San Alejo Oil Palm Operations	Oil Palm Cultivation	361	280	641	662
Tela Railroad	Banana Operations	16,701	17,893	34,594	44,169
Unimar	Oil Palm Products	0	0	0	344
	Sub-total	17,079	32,796	49,875	58,196
NEW ZEALAND					
Chiquita Brands New Zealand Ltd.	Banana Operations	0	0	0	744
PANAMA					
Chiriqui Land Company	Banana Operations	18,902	18,334	37,236	54,377
Chiquita Tropical Products	Markets Tropical Fruit	0	0	0	71
Compania Procesadora de Frutas	Processed Banana Products	0	0	0	10,919
Polymer Extrusion, S.A.	Plastic Products	202	1,181	1,383	760
	Sub-total	19,104	19,515	38,619	66,127
PHILIPPINES					
Mindanao Fruit Company	Banana Operations	0	0	0	90
UNITED STATES					
Chiquita Brands International, Inc.		511	54	565	2,239
TOTAL PAYMENTS		96,309	58,895	155,204	196,138

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1995 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compania Frutera de Sevilla - Santa Marta	191	Government Wharf Officials	Industry information.
	Compania Frutera de Sevilla - Turbo Division	49,616	Army	Protection to Port of Turbo.
Total Payments		49,807		

Exchange Rate: .001155

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 – MARCH 31, 1995

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 1995	1ST QTR 1994
COLOMBIA				
Compania Frutera de Sevilla	Banana Operations		49,807	3,449
COSTA RICA				
Chiquita Tropical Products	Markets Tropical Fruit		695	350
Cobal	Banana Operations		73	1,403
Chiriqui Land Company	Banana Operations		3,018	1,230
Numar	Oil Palm Products		88	21
Palma Tica	Oil Palm Cultivation		3,014	1,854
Unimar	Oil Palm Products		321	0
		Sub-total	7,209	4,858
GUATEMALA				
Cobigua	Banana Operations		2,599	2,695
HONDURAS				
Agricola de Rio Tinto	Processed Banana Products		17	0
Numar	Oil Palm Products		0	786
San Alejo Oil Palm Operations	Oil Palm Cultivation		361	0
Tela Railroad	Banana Operations		16,701	19,505
Unimar	Oil Palm Products		0	182
		Sub-total	17,079	20,473
PANAMA				
Chiriqui Land Company	Banana Operations		18,902	31,867
Compania Procesadora de Frutas	Processed Banana Products		0	3,223
Polymer Extrusion, S.A.	Plastic Products		202	510
		Sub-total	19,104	35,600
PHILIPPINES				
Mindanao Fruit Company			0	44
UNITED STATES				
Chiquita Brands International, Inc.			511	733
TOTAL PAYMENTS			96,309	67,852

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1994 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compania Frutera de Sevilla - Santa Marta	100	Government Wharf Officials	Industry information.
	Compania Frutera de Sevilla - Turbo	49,534	Army	Protection to Port of Turbo.
		8,309	Gubernatorial Candidates for the Province of Antioquia	Political contributions.
Total Payments		57,943		

Exchange Rate: .001187

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - DECEMBER 31, 1994

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR 1994	2ND QTR 1994	3RD QTR 1994	4TH QTR 1994	TOTAL 1994	TOTAL 1993
COLOMBIA							
Compania Frutera de Sevilla	Banana Operations	3,449	51,115	30,947	57,943	143,454	50,892
COSTA RICA							
Chiquita Brands Costa Rica	Markets Tropical Fruit	350	731	266	297	1,644	1,008
Cobal	Banana Operations	1,403	850	1,146	332	3,731	2,524
Chiriqui Land Company	Banana Operations	1,230	1,599	3,126	2,774	8,729	3,495
Numar	Oil Palm Products	21	0	907	884	1,812	275
Palma Tica	Oil Palm Cultivation	1,854	2,100	4,542	1,082	9,578	8,445
Unimar		0	0	0	199	199	182
	Sub-total	4,858	5,280	9,987	5,568	25,693	15,929
DOMINICAN REPUBLIC							
Agroindustrial Los Lagos	Banana Operations	0	0	0	0	0	20
GUATEMALA							
Banacorp	Banana Operations	0	0	0	0	0	312
Cobigua	Banana Operations	2,695	1,345	5,891	3,088	13,019	7,469
	Sub-total	2,695	1,345	5,891	3,088	13,019	7,781
HONDURAS							
Agricola de Rio Tinto	Processed Banana Products	0	0	113	114	227	577
Cobalisa	Banana Technical Services	0	12,108	7,260	0	19,368	0
Numar	Oil Palm Products	786	127	122	0	1,035	438
San Alejo Oil Palm Operations	Oil Palm Cultivation	0	662	564	128	1,354	4,875
Tela Railroad	Banana Operations	19,505	24,664	23,898	30,778	98,845	127,401
Unimar	Oil Palm Products	182	162	0	0	344	1,628
	Sub-total	20,473	37,723	31,957	31,020	121,173	134,919
NEW ZEALAND							
Chiquita Brands New Zealand Ltd.	Banana Operations	0	744	2,010	0	2,754	363
PANAMA							
Chiriqui Land Company	Banana Operations	31,867	22,510	35,427	26,688	116,492	120,930
Chiquita Tropical Products	Markets Tropical Fruit	0	71	0	0	71	2,550
Compania Procesadora de Frutas	Processed Banana Products	3,223	7,696	5,363	0	16,282	12,406
Polymer Extrusion, S.A.	Plastic Products	510	250	355	416	1,531	1,578
	Sub-total	35,600	30,527	41,145	27,104	134,376	137,464
PHILIPPINES							
Mindanao Fruit Company	Banana Operations	44	46	0	0	90	133
UNITED STATES							
Chiquita Brands International, Inc.		733	1,506	656	835	3,730	18,253
TOTAL PAYMENTS		67,852	128,286	122,593	125,558	444,289	365,754

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1994 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compania Frutera de Sevilla - Turbo	30,947	Colombian Police/Army	Security.
Total Payments		30,947		

Exchange Rate: .00122

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JULY 1 - SEPTEMBER 30, 1994

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 1994	2ND QTR 1994	3RD QTR 1994	TOTAL 1ST, 2ND & 3RD QTR 1994	TOTAL 1ST, 2ND & 3RD QTR 1993
COLOMBIA							
Compania Frutera de Sevilla	Banana Operations		3,449	51,115	30,947	85,511	36,515
COSTA RICA							
Chiquita Brands Costa Rica	Markets Tropical Fruit		350	731	266	1,347	884
Cobal	Banana Operations		1,403	850	1,146	3,399	2,319
Chiriqui Land Company	Banana Operations		1,230	1,599	3,126	5,955	2,402
Numar	Oil Palm Products		21	0	907	928	151
Palma Tica	Oil Palm Cultivation		1,854	2,100	4,542	8,496	6,591
		Sub-total	4,858	5,280	9,987	20,125	12,347
DOMINICAN REPUBLIC							
Agroindustrial Los Lagos	Banana Operations		0	0	0	0	20
GUATEMALA							
Banacorp	Banana Operations		0	0	0	0	312
Cobigua	Banana Operations		2,695	1,345	5,891	9,931	4,665
		Sub-total	2,695	1,345	5,891	9,931	4,977
HONDURAS							
Agricola de Rio Tinto	Processed Banana Products		0	0	113	113	401
Cobalisa	Banana Technical Services		0	12,108	7,260	19,368	0
Numar	Oil Palm Products		786	127	122	1,035	315
San Alejo Oil Palm Operations	Oil Palm Cultivation		0	662	564	1,226	4,361
Tela Railroad	Banana Operations		19,505	24,664	23,898	68,067	95,192
Unimar	Oil Palm Products		182	162	0	344	125
		Sub-total	20,473	37,723	31,957	90,153	100,394
NEW ZEALAND							
Chiquita Brands New Zealand Ltd.	Banana Operations		0	744	2,010	2,754	363
PANAMA							
Chiriqui Land Company	Banana Operations		31,867	22,510	35,427	89,804	94,472
Chiquita Tropical Products	Markets Tropical Fruit		0	71	0	71	2,500
Compania Procesadora de Frutas	Processed Banana Products		3,223	7,696	5,363	16,282	9,752
Polymer Extrusion, S.A.	Plastic Products		510	250	355	1,115	391
		Sub-total	35,600	30,527	41,145	107,272	107,115
PHILIPPINES							
Mindanao Fruit Company	Banana Operations		44	46	0	90	104
UNITED STATES							
Chiquita Brands International, Inc.			733	1,506	656	2,895	5,553
TOTAL PAYMENTS			67,852	128,286	122,593	318,731	267,388

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1994 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compania Frutera de Sevilla - Turbo	300	Colombian Police	Security.
		12,065	Customs Officer	Importation of plastic bags.
		18,750	Corporaction Todos Por Colombia	Contribution.
		20,000	Asociacion Colombia Moderna	Contribution.
Total Payments		51,115		

Exchange Rate: .00122

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
APRIL 1 – JUNE 30, 1994

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 1994	2ND QTR 1994	1994 FIRST HALF	1993 FIRST HALF
COLOMBIA						
Compania Frutera de Sevilla	Banana Operations		3,449	51,115	54,564	16,637
COSTA RICA						
Chiquita Brands Costa Rica	Markets Tropical Fruit		350	731	1,081	452
Cobal	Banana Operations		1,403	850	2,253	1,071
Chiriqui Land Company	Banana Operations		1,230	1,599	2,829	1,614
Numar	Oil Palm Products		21	0	21	115
Palma Tica	Oil Palm Cultivation		1,854	2,100	3,954	4,342
		Sub-total	4,858	5,280	10,138	7,594
DOMINICAN REPUBLIC						
Agroindustrial Los Lagos	Banana Operations		0	0	0	20
GUATEMALA						
Banacorp	Banana Operations		0	0	0	312
Cobigua	Banana Operations		2,695	1,345	4,040	2,502
		Sub-total	2,695	1,345	4,040	2,814
HONDURAS						
Agricola de Rio Tinto	Processed Banana Products		0	0	0	314
Cobalisa	Banana Technical Services		0	12,108	12,108	0
Numar	Oil Palm Products		786	127	913	133
San Alejo Oil Palm Operations	Oil Palm Cultivation		0	662	662	2,728
Tela Railroad	Banana Operations		19,505	24,664	44,169	66,296
Unimar	Oil Palm Products		182	162	344	112
		Sub-total	20,473	37,723	58,196	69,583
NEW ZEALAND						
Chiquita Brands New Zealand Ltd.	Banana Operations		0	744	744	363
PANAMA						
Chiriqui Land Company	Banana Operations		31,867	22,510	54,377	68,372
Chiquita Tropical Products	Markets Tropical Fruit		0	71	71	2,500
Compania Procesadora de Frutas	Processed Banana Products		3,223	7,696	10,919	7,510
Polymer Extrusion, S.A.	Plastic Products		510	250	760	307
		Sub-total	35,600	30,527	66,127	78,689
PHILIPPINES						
Mindanao Fruit Company	Banana Operations		44	46	90	57
UNITED STATES						
Chiquita Brands International, Inc.			733	1,506	2,239	1,156
TOTAL PAYMENTS			67,852	128,286	196,138	176,913

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1994 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compania Frutera de Sevilla - Turbo Division	1,364	Presidential Candidates	Contribution.
		2,085	Army	Security.
	Sub-Total	3,449		
Total Payments		3,449		

Exchange Rate: .001208

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - MARCH 31, 1994

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1ST QTR 1994	1ST QTR 1993
COLOMBIA				
Compania Frutera de Sevilla	Banana Operations		3,449	16,565
COSTA RICA				
Cobal	Banana Operations		1,403	814
Chiquita Tropical Products	Markets Tropical Fruit		350	396
Chiriqui Land Company	Banana Operations		1,230	807
Numar	Oil Palm Products		21	80
Palma Tica	Oil Palm Cultivation		1,854	2,417
		Sub-total	4,858	4,514
DOMINICAN REPUBLIC				
Agroindustrial Los Lagos	Banana Operations		0	20
GUATEMALA				
Cobigua	Banana Operations		2,695	720
HONDURAS				
Agricola de Rio Tinto	Processed Banana Products		0	62
Numar	Oil Palm Products		786	59
San Alejo Oil Palm Operations	Oil Palm Cultivation		0	2,129
Tela Railroad	Banana Operations		19,505	32,765
Unimar	Oil Palm Products		182	19
		Sub-total	20,473	35,034
PANAMA				
Chiquita Tropical Products	Markets Tropical Fruit		0	2,500
Chiriqui Land Company	Banana Operations		31,867	35,790
Compania Procesadora de Frutas	Processed Banana Products		3,223	2,321
Polymer Extrusion, S.A.	Plastic Products		510	246
		Sub-total	35,600	40,857
PHILIPPINES				
Mindanao Fruit Company	Banana Operations		44	35
UNITED STATES				
Chiquita Brands International, Inc.			733	0
TOTAL PAYMENTS			67,852	97,745

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1993 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compania Frutera de Sevilla - Santa Marta	433	Army and Department of Administrative Security	Security.
	Compania Frutera de Sevilla - Turbo Division	13,944	Army, Navy, Air Force and Local Authorities	Security.
Total Payments		14,377		

Exchange Rate: .001219

SUMMARY OF PA[illegible]ENTS

STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976

JANUARY 1 – DECEMBER 31, 1993

COUNTRY & COMPANY	1993 1ST QTR	1993 2ND QTR	1993 3RD QTR	1993 4TH QTR	1993 TOTAL	1992 TOTAL	1991 TOTAL
COLOMBIA							
Compania Frutera de Sevilla	16,565	72	19,878	14,377	50,892	24,037	18,746
COSTA RICA							
A.S.D. de Costa Rica, S.A.	0	0	0	0	0	2,190	6,171
Cobal	814	257	1,248	205	2,524	0	90,242
Chiquita Tropical Products	396	56	432	124	1,008	7,726	0
Chiriqui Land Company	807	807	788	1,093	3,495	807	0
Numar	80	35	36	124	275	262	0
Palma Tica	2,417	1,925	2,249	1,854	8,445	10,097	10,551
Unimar	0	0	0	182	182	2,552	3,642
Sub-total	4,514	3,080	4,753	3,582	15,929	23,634	110,606
DOMINICAN REPUBLIC							
Agroindustrial Los Lagos	20	0	0	0	20	0	0
Frutas Dominicanas C por A	0	0	0	0	0	0	431
Sub-total	20	0	0	0	20	0	431
GUATEMALA							
Banacorp	0	312	0	0	312	0	11,228
Cobigua	720	1,782	2,163	2,804	7,469	315,230	1,087
Sub-total	720	2,094	2,163	2,804	7,781	315,230	12,315
HONDURAS							
Agricola de Rio Tinto	62	252	87	176	577	400	0
Numar	59	74	182	123	438	761	1,657
San Alejo Oil Palm Operations	2,129	599	1,633	514	4,875	12,106	9,874
Tela Railroad	32,765	33,531	28,896	32,209	127,401	158,684	194,126
Unimar	19	93	13	1,503	1,628	0	0
Sub-total	35,034	34,549	30,811	34,525	134,919	171,951	205,657
INDONESIA							
Chiquita Brands, Inc.	0	0	0	0	0	24,912	7,217
MEXICO							
Chiquita Melon Packers, Inc.	0	0	0	0	0	0	300
NEW ZEALAND							
Chiquita Brands New Zealand Ltd.	0	363	0	0	363	0	0
PANAMA							
Chiriqui Land Company	35,790	32,582	26,100	26,458	120,930	136,758	128,132
Chiquita Tropical Products	2,500	0	0	50	2,550	0	0
Compania Procesadora de Frutas	2,321	5,189	2,242	2,654	12,406	17,026	31,510
Polymer Extrusion, S.A.	246	61	84	1,187	1,578	4,438	5,842
Sub-total	40,857	37,832	28,426	30,349	137,464	158,222	165,484
PHILIPPINES							
Mindanao Fruit Company	35	22	47	29	133	1,365	8,066
UNITED STATES							
Chiquita Tropical Products	0	1,156	4,397	12,700	18,253	7,224	0
Maritrop	0	0	0	0	0	1,350	3,415
Sub-total	0	1,156	4,397	12,700	18,253	8,574	3,415
TOTAL PAYMENTS	97,745	79,168	90,475	98,366	365,754	727,925	532,237

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1993 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compania Frutera de Sevilla - Santa Marta	105	Government Wharf Officials	Commercial information.
	Compania Frutera de Sevilla - Turbo Division	19,773	Army, Navy, Air Force and Various Local Authorities	Security.
Total Payments		19,878		

Exchange Rate: .00125

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - DECEMBER 31, 1993

COUNTRY & COMPANY		1993 1ST QTR	1993 2ND QTR	1993 3RD QTR	1993 4TH QTR	1993 TOTAL	1992 TOTAL
COLOMBIA							
Compania Frutera de Sevilla		16,565	72	19,878		36,515	24,037
COSTA RICA							
A.S.D. de Costa Rica, S.A.		0	0	0		0	2,190
Cobal		814	257	1,248		2,319	0
Chiquita Brands, Costa Rica		396	56	432		884	7,726
Chiriqui Land Company		807	807	788		2,402	807
Numar		80	35	36		151	262
Palma Tica		2,417	1,925	2,249		6,591	10,097
Unimar		0	0	0		0	2,552
	Sub-total	4,514	3,080	4,753		12,347	23,834
DOMINICAN REPUBLIC							
Agroindustrial Los Lagos		20	0	0		20	0
GUATEMALA							
Banacorp		0	312	0		312	0
Cobigua		720	1,782	2,163		4,665	315,230
	Sub-total	720	2,094	2,163		4,977	315,230
HONDURAS							
Agricola de Rio Tinto		62	252	87		401	400
Numar		59	74	182		315	761
San Alejo Oil Palm Operations		2,129	599	1,633		4,361	12,106
Tela Railroad		32,765	33,531	28,896		95,192	158,684
Unimar		19	93	13		125	0
	Sub-total	35,034	34,549	30,811		100,394	171,951
INDONESIA							
Chiquita Brands, Inc.		0	0	0		0	24,912
NEW ZEALAND							
Chiquita Brands New Zealand Ltd.		0	363	0		363	0
PANAMA							
Chiriqui Land Company		35,790	32,582	26,100		94,472	136,758
Chiquita Brands		2,500	0	0		2,500	0
Compania Procesadora de Frutas		2,321	5,189	2,242		9,752	17,026
Polymer Extrusion, S.A.		246	61	84		391	4,438
	Sub-total	40,857	37,832	28,426		107,115	158,222
PHILIPPINES							
Mindanao Fruit Company		35	22	47		104	1,365
UNITED STATES							
Chiquita Tropical Products		0	1,156	4,397		5,553	7,224
Maritrop		0	0	0		0	1,350
	Sub-total	0	1,156	4,397		5,553	8,574
TOTAL PAYMENTS		97,745	79,168	90,475		267,388	727,925

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1993 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compania Frutera de Sevilla - Santa Marta	72	Government Wharf Officials	Commercial information.
Total Payments		72		

Exchange Rate: .00125

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
FIRST AND SECOND QUARTERS 1993

COUNTRY & COMPANY		1993 1ST QTR	1993 2ND QTR	TOTAL 1ST & 2ND QTR 1993	TOTAL 1ST & 2ND QTR 1992
COLOMBIA					
Compania Frutera de Sevilla		16,565	72	16,637	8,425
COSTA RICA					
A.S.D. de Costa Rica, S.A.		0	0	0	751
Cobal		814	257	1,071	0
Chiquita Brands, Costa Rica		396	56	452	7,726
Chiriqui Land Company		807	807	1,614	0
Numar		80	35	115	0
Palma Tica		2,417	1,925	4,342	4,455
Unimar		0	0	0	2,125
	Sub-total	4,514	3,080	7,594	15,057
DOMINICAN REPUBLIC					
Agroindustrial Los Lagos		20	0	20	0
GUATEMALA					
Banacorp		0	312	312	0
Cobigua		720	1,782	2,502	0
	Sub-total	720	2,094	2,814	0
HONDURAS					
Agricola de Rio Tinto		62	252	314	165
Numar		59	74	133	609
Unimar		19	93	112	0
San Alejo Oil Palm Operations		2,129	599	2,728	4,712
Tela Railroad		32,765	33,531	66,296	63,513
	Sub-total	35,034	34,549	69,583	68,999
INDONESIA					
Chiquita Brands, Inc.		0	0	0	24,912
NEW ZEALAND					
Chiquita Brands New Zealand Ltd.		0	363	363	0
PANAMA					
Chiriqui Land Company		35,790	32,582	68,372	71,208
Chiquita Brands		2,500	0	2,500	0
Compania Procesadora de Frutas		2,321	5,189	7,510	8,885
Polymer Extrusion, S.A.		246	61	307	2,595
	Sub-total	40,857	37,832	78,689	82,688
PHILIPPINES					
Mindanao Fruit Company		35	22	57	1,311
UNITED STATES					
Chiquita Tropical Products Co.		0	1,156	1,156	5,196
Maritrop		0	0	0	1,350
	Sub-total	0	1,156	1,156	6,546
TOTAL PAYMENTS		97,745	79,168	176,913	207,938

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1993 (US$)

COUNTRY	SUBSIDIARY	AMOUNT (US $)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compania Frutera de Sevilla - Santa Marta	16,565	Armed Forces	Security services.
Total Payments		16,565		

Exchange Rate: .00120

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 – MARCH 31, 1993

COUNTRY & COMPANY		1ST QTR	1ST QTR 1992
COLOMBIA			
Compania Frutera de Sevilla		16,565	8,071
COSTA RICA			
A.S.D. de Costa Rica, S.A.		0	338
Cobal		814	0
Chiquita Brands, Costa Rica		396	4,414
Chiriqui Land Company		807	0
Numar		80	0
Palma Tica		2,417	2,067
Unimar		0	1,976
	Sub-total	4,514	8,795
DOMINICAN REPUBLIC			
Frutas Dominicanas C por A		0	0
Agroindustrial Los Lagos		20	0
ECUADOR			
Cia. Agricola del Guayas		0	0
GUATEMALA			
Banacorp		0	0
Cobigua		720	0
HONDURAS			
Agricola de Rio Tinto		62	0
Numar		59	225
Unimar		19	0
San Alejo Oil Palm Operations		2,129	2,318
Tela Railroad		32,765	25,808
	Sub-total	35,034	28,351
INDONESIA			
Chiquita Brands, Inc.		0	1,312
MEXICO			
Chiquita Melon Packers, Inc.		0	0
THE NETHERLANDS			
Chiquita Banana Company B.V.		0	0
PANAMA			
Chiriqui Land Company		35,790	27,360
Chiquita Brands		2,500	
Compania Procesadora de Frutas		2,321	4,841
Polymer Extrusion, S.A.		246	1,046
	Sub-total	40,857	33,247
PHILIPPINES			
Mindanao Fruit Company		35	426
UNITED STATES			
Chiquita Tropical Products Co.		0	0
Marilrop		0	1,350
TOTAL PAYMENTS		97,745	81,552

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1992
(US$)

COUNTRY	SUBSIDIARY	AMOUNT	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compania Frutera de Sevilla Turbo Division	460	Navy	To expedite Turbo loading operations, donations of gas and oil.
		9,959	Operative Command	To expedite Turbo loading operations.
Total Payments		10,419		

Exchange Rate: .001583

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
OCTOBER 1 - DECEMBER 31, 1992

COUNTRY & COMPANY	1ST QTR	2ND QTR	3RD QTR	4TH QTR	1992 TOTAL	1991 TOTAL
COLOMBIA						
Compania Frutera de Sevilla	8,071	354	5,193	10,419	24,037	18,746
COSTA RICA						
A.S.D. de Costa Rica, S.A.	338	413	943	496	2,190	6,171
Cobal						90,242
Chiquita Brands, Costa Rica	4,414	3,312			7,726	
Chiriqui Land Company				807	807	
Numar				262	262	
Palma Tica	2,067	2,388	3,167	2,475	10,097	10,551
Unimar	1,976	149	177	250	2,552	3,642
DOMINICAN REPUBLIC						
Frutas Dominicanas C por A						431
ECUADOR						
Cia. Agricola del Guayas						
GUATEMALA						
Banacorp						11,228
Cobigua			315,230		315,230	1,087
HONDURAS						
Agricola de Rio Tinto		165	137	98	400	
Numar	225	384	64	88	761	1,657
Productos Acuaticos y Terrestres						
San Alejo Oil Palm Operations	2,318	2,394	2,331	5,063	12,106	9,874
Tela Railroad	25,808	37,705	34,904	60,267	158,684	194,126
INDONESIA						
Chiquita Brands, Inc.	1,312	23,600			24,912	7,217
MEXICO						
Chiquita Melon Packers, Inc.						300
THE NETHERLANDS						
Chiquita Banana Company B.V.						
PANAMA						
Chiriqui Land Company	27,360	43,848	33,900	31,650	136,758	128,132
Compania Procesadora de Frutas	4,841	4,044	2,377	5,764	17,026	31,510
Polymer Extrusion, S.A.	1,046	1,549	1,520	323	4,438	5,842
PHILIPPINES						
Mindanao Fruit Company	426	885	27	27	1,365	8,066
UNITED STATES						
Chiquita Tropical Products Co.		5,196	2,028		7,224	
Maritrop	1,350				1,350	3,415
TOTAL PAYMENTS	81,552	126,386	401,998	117,989	727,925	532,237

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1992
(US$)

COUNTRY	SUBSIDIARY	AMOUNT	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compañia Frutera de Sevilla - Turbo Division	190	Navy	To expedite Turbo loading operation donations of gas, oil.
		3990	Army	To expedite Turbo Operation - rent expense contribution. To provide security for the Turbo Operation.
		1013	Municipal Office	Payment to City of Le Gran Villa to help in construction of the water system.
Total Payments		5,193		

Exchange Rate: .0015

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JULY 1 – SEPTEMBER 30, 1992

COUNTRY & COMPANY	1ST QTR	2ND QTR	3RD QTR	1ST, 2ND & 3RD QTR 1992	1ST, 2ND & 3RD QTR 1991
COLOMBIA					
Compania Frutera de Sevilla	8,071	354	5,193	13,618	4,380
COSTA RICA					
A.S.D. de Costa Rica, S.A.	338	413	943	1,694	6,121
Cobal					90,024
Chiquita Brands, Costa Rica	4,414	3,312		7,726	
Palma Tica	2,067	2,388	3,167	7,622	7,514
Unimar	1,976	149	177	2,302	2,993
DOMINICAN REPUBLIC					
Fruta Dominicanas C por A					431
GUATEMALA					
Banacorp					11,228
Cobigua					1,087
HONDURAS					
Agricola de Rio Tinto		165	137	302	
Numar	225	384	64	673	1,132
San Alejo Oil Palm Operations	2,318	2,394	2,331	7,043	6,637
Tela Railroad	25,808	37,705	34,904	98,417	152,330
INDONESIA					
Chiquita Brands, Inc.	1,312	23,600		24,912	
MEXICO					
Chiquita Melon Packers, Inc.					300
PANAMA					
Chiriqui Land Company	27,360	43,848	33,900	105,108	96,899
Compania Procesadora de Fruta	4,841	4,044	2,377	11,262	23,725
Polymer Extrusion, S.A.	1,046	1,549	1,520	4,115	2,968
PHILIPPINES					
Mindanao Fruit Company	426	885	27	1,338	6,704
UNITED STATES					
Chiquita Tropical Products Co.		5,196	2,028	7,224	
Maritrop	1,350			1,350	951
TOTAL PAYMENTS	81,552	126,386	86,768	294,706	415,424

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1992
(US$)

COUNTRY	SUBSIDIARY	AMOUNT	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compañia Frutera de Sevilla - Turbo Division	354	Navy	To expedite Turbo loading operation donations of gas, oil.
Total Payments		354		

Exchange Rate: .0018

SUMMARY [illegible]YMENTS

STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
APRIL 1 - JUNE 30, 1992

COUNTRY & COMPANY	1ST QTR	2ND QTR	1ST & 2ND QTR 1992	1ST & 2ND QTR 1991
COLOMBIA				
Compañia Frutera de Sevilla	8,071	354	8,425	4,380
COSTA RICA				
A.S.D. de Costa Rica, S.A.	338	413	751	6,053
Cobal				1,110
Chiquita Brands, Cost Rica	4,414	3,312	7,726	
Palma Tica	2,067	2,388	4,455	5,241
Unimar	1,976	149	2,125	2,860
DOMINICAN REPUBLIC				
Fruta Dominicanas C por A				431
GUATEMALA				
Banacorp				6,188
HONDURAS				
Agricola de Rio Tinto		165	165	
Numar	225	384	609	257
San Alejo Oil Palm Operations	2,318	2,394	4,712	4,209
Tela Railroad	25,808	37,705	63,513	103,517
INDONESIA				
Chiquita Brands, Inc.	1,312	23,600	24,912	
MEXICO				
Chiquita Melon Packers, Inc.				300
PANAMA				
Chiriqui Land Company	27,360	43,848	71,208	62,082
Compañia Procesadora de Fruta	4,841	4,044	8,885	14,142
Polymer Extrusion, S.A.	1,046	1,549	2,595	2,791
PHILIPPINES				
Mindanao Fruit Company	426	885	1,311	4,862
UNITED STATES				
Chiquita Tropical Products Co.		5,196	5,196	
Maritrop	1,350		1,350	
TOTAL PAYMENTS	81,552	126,386	207,938	218,423

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1992
(US$)

COUNTRY	SUBSIDIARY	AMOUNT	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Colombia	Compañia Frutera de Sevilla - Turbo Division	519	Navy	To expedite Turbo loading operation donations of gas, oil.
		7,392	Army	To expedite Turbo Operation - rent expense contribution. To provide security for the Turbo Operation.
		160	D.A.S. (Police)	To provide security for Turbo Operation.
Total Payments		8,071		

Exchange Rate: .00165

SUMMARY OF PAYMENTS

STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - MARCH 31, 1992

COUNTRY & COMPANY	1ST QTR	1ST QTR 1991
COLOMBIA		
Compañia Frutera de Sevilla	8,071	674
COSTA RICA		
A.S.D. de Costa Rica, S.A.	338	5,266
Chiquita Brands, Cost Rica	4,414	
Palma Tica	2,067	2,106
Unimar	1,976	2,664
DOMINICAN REPUBLIC		
Fruta Dominicanas C por A		320
GUATEMALA		
Banacorp		1,148
HONDURAS		
Numar	225	78
San Alejo Oil Palm Operations	2,318	2,145
Tela Railroad	25,808	58,251
INDONESIA		
Chiquita Brands, Inc.	1,312	
MEXICO		
Chiquita Melon Packers, Inc.		300
PANAMA		
Chiriqui Land Company	27,360	33,094
Compañia Procesadora de Fruta	4,841	11,004
Polymer Extrusion, S.A.	1,046	99
PHILIPPINES		
Mindanao Fruit Company	426	3,235
UNITED STATES		
Maritrop	1,350	
TOTAL PAYMENTS	81,552	120,384

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER 2002 (US$)

Country	Subsidiary	Amount (US$)	Government Branch	Description/Comments
Colombia	C.I. Bananos de Exportación	21,763	Military and Police Officials	Facilitating payments for security services. (41 payments of less than $250; 9 payments between $315-$470; 9 payments over $1,000.)
		108,125	Papagayo Association, a "Convivir." (Convivirs are government licensed security providers.)	Payments for security services. ($42,000, $41,000, $25,000.)
		716	Court personnel	52 Christmas gifts. (41 cost $15 or less, 7 cost $35, 3 cost $42 and 1 cost $64.)
		2,162	President's Public School Computer Donation Program	Donation of used computers.
	TOTAL	132,766		

* Includes most payments that were due in the third quarter.

'A' RECORD INTERFACE - CONSOLIDATIONS DATE 08.01.99
PERIOD 12 1998
COMPANY BANADEX TURBO - 0733

29	INTERCOMPANY	11,511,493
CCS ASSETS		37,622,914
33A	LOANS IN U.S. DOLLARS	0
35A	LOANS - U.S. DOLLARS LONG TERM	0
37A	TRADE CREDITORS	-6,830,365
37B	DUTIES, EXCISE & OTHER TAXES	-43,902
37C	CUSTOMER & OTHER DEPOSITS	0
37D	LOCAL & FOREIGN GOVERNMENTS	-43,407
37F	EMPLOYEE WITHHOLDING ACCOUNTS	-63,571
37J	PAYROLL TAXES WITHHELD	-405,545
37X	OTHER - ACCOUNTS PAYABLE	-143,715
39A	PAYROLL	-710,480
39B	INTEREST	-27,498
39F1000	BEG. BALANCE - PENSION & SEVER	-1,444,377
39F2000	ADDITIONS - PENSION & SEVERANCE	-97,212
39F3000	REDUCTIONS - PENSION & SEVER	1,041,386
39F4000	FOREIGN EXCHANGE - PENSION & SV	108,610
39F5000	OTHER - PENSION & SEVERANCE	0
39I1000	BEG. BALANCE - RESERVES	-25,652
39I3000	REDUCTIONS - RESERVES	25,652
39I4000	FOREIGN EXCHANGE - RESERVES	5,975
39I5000	OTHER - RESERVES	0
39X	OTHER - ACCRUED LIABILITIES	-477,701
42C2000	ADDITIONS - FORGN INC TX CURR	-63,095
42C3000	REDUCTIONS - FGN INC. TX. CURR	13,042
42C5000	OTHER - FGN INC TX CURR	0
42D1000	BEG. BALANCE - FGN. INC. TX. PR	-30,962
42D3000	REDUCTIONS - FGN INC TX PR	29,438
42D4000	FORGN. EXC. - FGN. INC. TX. PR	1,622
42D5000	OTHER - FGN. INC. TX PR	0
43A	LOANS IN US DOLLARS - LTD	-27,138,000
43C	LOANS IN OTHER CURRENCIES - LTD	0
44A	BEG. BALANCE - ACC. PENSION	-65,147
44B	ADDITIONS - ACC. PENSION & SEV.	8,912
44C	PAYMENTS - ACC. PENSION & SEV.	11,261
45A1000	BEG. BALANCE - OTH. LIABILITIES	65,357
CCS LIABILITIES		-36,230,384
54	CAPITAL STOCK	-9,762,253
55	CAPITAL SURPLUS	-45,452,111
56A	BEGINNING BALANCE	34,867,982
56B	CURRENT YEAR'S INCOME/(LOSS)	0
CCS EQUITY		-20,346,382
CCS BALANCE SHEET		-18,953,852
60110	SALES & SERVICES - OUTSIDERS	-82,210
60120	SALES & SERVICES - INTERCOMPANY	-70,625,472
CCS SALES AND SERVICES		-70,707,682
65310	PURCHASES	32,488,610
65403	SALARIES AND WAGES	5,809,916
65406	RENTALS	303,836
65409	REPAIRS	1,002,105
65412	TAXES	2,051,850
65415	DEPRECIATION	1,942,758
65418	AMORTIZATION	0
65424	PENSIONS	14,704
65427	OTHER EMPLOYEE BENEFITS	1,564,013
65430	FUEL, LIGHT & POWER	621,295
65433	FREIGHT & CARTAGE	1,642,841
65436	MATERIALS & SUPPLIES	23,038,405
65439	TRAVEL & ENTERTAINMENT	388,479

CBI-V1-001-001548

'A' RECORD INTERFACE - CONSOLIDATIONS DATE 08.01.99 P/
PERIOD 12 1998 1:
COMPANY BANADEX TURBO - 0733

65469	MEMBERSHIP DUES & SUBSCRIPTIONS	8,692
65472	CONTRIBUTIONS & WELFARE	538,002
65478	COMMISSIONS, FEES & SERVICES	5,446,581
65487	INTERCOMPANY CHARGES & CREDITS	-103,623
65496	MISCELLANEOUS	-3,374,419
COSTS OF SALES AND SERVICES		74,235,520
68	PROVISION FOR BAD DEBTS	46,050
GENERAL AND ADMINISTRATIVE		46,050
74580	INTEREST EXPENSE	1,834,550
INTERCOMPANY ITEMS		1,834,550
76605	INTEREST INCOME - OTHER	-266,093
76620	PROFIT OR LOSS ON SALE OF SECUR	0
76625	OTHER	77,507
80640	PROPERTY GAINS OR LOSSES	-54,656
INTEREST INCOME AND OTHER EXPENSE		-243,242
81650	TRANSLATIONS	13,633,628
81652	TRANSACTIONS	79,409
EXCHANGE GAINS OR LOSSES		13,713,037
98C	PROV. FOR FRGN. INC. TAX - CURR	56,100
88D	PROV. FOR FRGN. INC. TAX - PRIOR	19,683
PROVISION FOR US & FOREIGN INCOME TAXES		75,783
CCS INCOME EXPENSE		18,954,016
CONSOLIDATION INTERFACE		164

CBI-V1-001-001547

NSD CHIQUITA 3176

1 Drug Prevention Coordinator
15 Bodyguards
120 security guards

Executive Protection

Provide protection for our top executives and their families. To accomplish this we have fifteen (15) trained and armed bodyguard in all three locations, six armored cars are used, two at each location, and excellent communications equipment.
All the movements of the executives, and families, are pre-planned and monitored at all times, Counter surveillance is periodically performed to insure that our personnel is not being targeted.
Bodyguards are trained in the use of weapons, preventing driving, communications, surveillance tactics, etc. Recurring training is performed at least twice a year.

Installation Security

In general we protect several different types of installation:

1. Offices – Located in Medellin, Santa Marta, Turbo area, and farm office in Santa Marta area. All the offices have a alarm system, in addition of a guard and receptionist during working hours to provide access control to the installations. All personnel have ID cards, visitors are identified and escorted in the premises.
   In the area of Turbo and Santa Marta Farm offices, security is manned 24 hours a day, we also have direct communications with the military headquarters in the area (located across the road from our offices) for a quick response in case of guerrilla attack.

2. Loading Facilities – Banadex operates two loading facilities, this is where the bananas are loaded in barges to be towed by tug boats to the ship. These facilities have a modern CCTV system that covers all of the facility, including the actual loading warehouses and the container repair facility. This is done to avoid the introduction of drugs in they cargo while being loaded and to avoid containers being modified to take drugs in our yards. All activities are recorded and kept for a period on 90 days. All personnel that work in the area must have ID cards, truck drivers and helpers information are recorded upon entering the yard with cargo, and they are not allowed to roam around, they are confined to one area only. The yard is patrolled by security guards 24 hour. All security guards are armed, Training is provided at least once a year

3. Ship Security – About two Chiquita owned ships are loaded every week, loading normally lasts 16 to 24 hours, during this time guards are provided aboard the ship to control the access of stevedores and other personnel not authorized to be on board, they also monitor the activities of boats that approach the ship. This security is geared to prevent drug being smuggled aboard the ship. Guard are armed

General:

In Colombia Chiquita operates under the name of Banadex and has operations in three locations in Colombia:
The company is involved in growing and exporting bananas; most of the banana land is owned by the company the rest is purchased from local producers under long term contracts. We also operate a liner service, taking third party containerized cargo to Europe, Most of this cargo leaves from the port in Santa Marta. In Uraba we also operate two loading facilities and provide services to other companies in handling their cargo.

Medellin – Location for the main offices, executives, financial, record keeping and IT are managed here.

Turbo Division - Banana growing area located in the valley of Uraba. Most of the banana companies, local and international have farms or purchase fruit from local producers in this region. To load into ships, the fruit must be loaded in barges and tugged via two channels to the bay of Uraba, were the ships are anchored. The company operates loading facilities in both channels.

Santa Marta – In Santa Marta the company has a small office in the city of Santa Marta, and a main Operations office in the farm area. In Santa Marta we owned farms and also purchased fruit. Shipping from this location is in containers. We use the Dole company container yard for maintenance and storing empty containers.

Security

Due to the diversity of operations and geographic locations the security in Colombia, security is performed in the following areas:

1. Executive protection
2. Drug smuggling prevention
3. Installation Security

Organization

The Security Department consists of:

1 Security Manager
3 Security Coordinators

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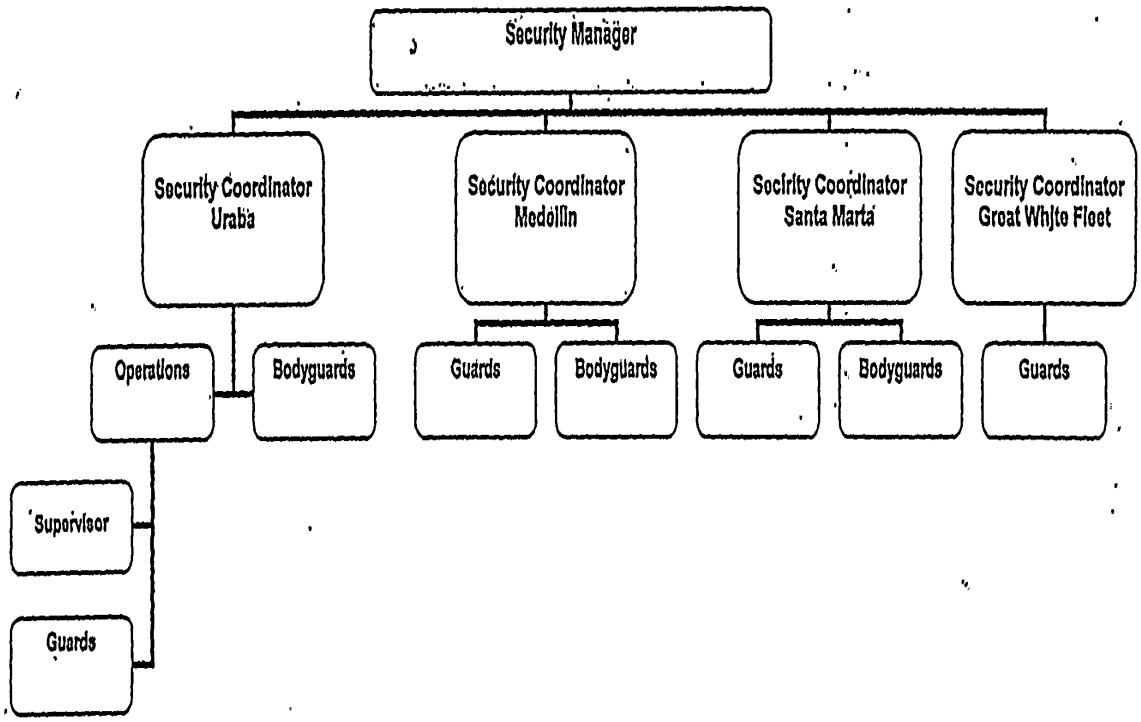
b7C

4/15/03

CHIQUITA BRANDS INTERNACIONAL
Colombia Division
C. I. BANADEX S. A.
Security Department Organization Chart



for 2000 – add [redacted] to distribution

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b7C

b. Internal Audit will periodically perform on-site reviews of disbursements at the operating units which use a Manager's Expense account to assure that the quarterly review, referred to above, includes all appropriate transactions.

c. As part of the operating unit's TCS, the General Manager's supervisor should approve the amount for the Manager's Expense account.

If an operating unit does not have a Manager's Expense account and would like to use one, W. Tsacalis, CBII Vice President and Controller, should be contacted for authorization. The Financial & Administrative Policies relating to this subject are:

X Internal Control A-1.0, pp. 1/7
X Quarterly Representation Letter B-3.0, pp. 1-6
X Fiduciary Responsibilities of Local Chief Financial Officers A-6.0, pp. 1-2
X FCPA commentary and the Company's "Statement of Policies & Procedures," A-2.0, pp. 1-3 (and exhibits)

Please contact me if you have any questions.

Distribution

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b7C

:MgrsExp99.doc

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b7C

Chiquita Brands International

MEMORANDUM

TO: Distribution

DATE: November 30, 1999

FROM: [redacted]

PHONE: 513-768-4933

SUBJECT: Accounting for Confidential Payments

This memorandum confirms current practices superceding previous guidance provided in memoranda from [redacted] These practices help ensure operating units have accurate books and records and adequate systems of internal accounting controls, while allowing appropriate confidentiality.

There are two options for recording confidential payments. These are the only two options unless you receive authorization to use another method from [redacted] CBII Vice President and Controller.

1. Follow standard Company practices in recording and classifying these transactions in the operating unit's books and records; or

2. Record these transactions in a Manager's Expense account and comply with the following procedure:

   a. The General Manager will maintain the details and documents supporting the transactions recorded in the Manager's Expense account.

      At least once each quarter, the Manager of the San José, Costa Rica, Internal Audit Regional Office will perform an on-site review of each transaction recorded in the Manager's Expense account to determine whether:

      - The transaction was properly authorized, documented and supported;
      - Documentation and support exists for each transaction (a list of such transactions should be prepared by the local controller); and
      - If required, transactions were reported on an appropriate quarterly Foreign Corrupt Practices Act Compliance Certificate.

      During this review, the Internal Audit Manager may request copies of supporting details and documents for further review with the Law Department.

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[redacted] FCPA information

From: [redacted]
To:
Date: 11/26/01 3:52PM
Subject: FCPA information

Gentlemen,

Attached, for your information, is a memo I distributed in 1999 regarding accounting for confidential payments. Please call me if you have questions.

Regards,

[redacted]

CC: [redacted]

EXCLUDED

CAPITULO I

Equipo automotor

Artículo 15. *Clasificación.* Para efectos del presente decreto, los vehículos automotores para la vigilancia y seguridad privada se clasifican en:

a) *De control y vigilancia*: Son aquellos destinados a satisfacer las necesidades propias de dicha labor;

b) *De transporte de valores:* Son aquellos destinados al transporte, custodia, manejo de valores y sus actividades conexas los cuales deben ser blindados;

c) *Vehículos blindados.* Automotores con protección antibalas; con el fin de garantizar la máxima seguridad de los ocupantes y material transportado.

Artículo 16. *Identificación.* Los vehículos de los servicios de vigilancia y seguridad privada destinados al control y vigilancia, se identificarán con los signos técnicos registrados, así como por el color, inscripciones, emblemas y siglas de las empresas, los cuales serán determinados por la Superintendencia de Vigilancia y Seguridad Privada.

Los vehículos blindados pertenecientes a las transportadoras de valores se identificarán después de su razón social, como transportadora de valores.

Artículo 17. *Prohibición.* Los vehículos de vigilancia y seguridad privada no pueden llevar avisos, propagandas, leyendas o cualquier otro motivo distintos a los señalados por la Superintendencia de Vigilancia y Seguridad Privada. Así mismo, se prohíbe en los vehículos de vigilancia privada, el empleo de sirenas, campanas o señales similares audibles o faros de luz intermitentes.

Artículo 18. *Capacitación.* Los servicios de vigilancia y seguridad privada están en la obligación de capacitar y entrenar a los conductores en misiones propias de su servicio y exigirles la observancia de las normas y señales de tránsito.

CAPITULO II

Armamento y municiones

Artículo 19. Las armas y municiones para el servicio de vigilancia y seguridad privada estarán sujetas a lo dispuesto en el Decreto 2535 de 1993 y demás normas que lo modifiquen o reglamenten.

EXCLUDED

clasifican, en uniforme de diario y overol. Las características serán establecidas por la Superintendencia de Vigilancia y Seguridad Privada, de acuerdo con la labor a realizar.

Artículo 11. *Supervisores, conductores, tripulantes y demás cargos operativos.* El personal de supervisores, conductores, tripulantes y demás cargos operativos deberán usar los uniformes con los distintivos, credenciales e identificaciones señalados mediante acto administrativo que se expida para dicho fin por la Superintendencia de Vigilancia y Seguridad Privada y que correspondan a la labor que desempeñan.

Artículo 12. *Autorización.* Los servicios de vigilancia y seguridad privada deberán enviar a la Superintendencia de Vigilancia y Seguridad Privada, la información y las fotografías correspondientes al material, diseño, combinación y color escogidos para el uniforme del personal vinculado a ellos con el fin de que la Superintendencia proceda a su autorización y registro.

Artículo 13. *Prohibición.* El diseño de uniformes, colores y combinaciones que autorice la Superintendencia de Vigilancia y Seguridad Privada, en ningún caso podrá ser modificado sin su previa autorización. Se prohíbe el uso de universales de cuero, tapas, fuelles, galones, brazaletes, banderas, reatas, heráldicas, banderines, amés y cualquier otro elemento, diseño o distintivo reservado a lbs uniformes de la Fuerza Pública y otros cuerpos oficiales armados.

CAPITULO II

Distintivos e identificaciones

Artículo 14. *Definición.* Los distintivos e identificaciones son los elementos que se utilizan en el uniforme por parte del personal de los servicios de vigilancia y seguridad privada para su identificación y la del respectivo servicio, los cuales son: escudo, aplique, placa, y credenciales de identificación. Las especificaciones de éstos serán determinadas por acto administrativo, expedido por la Superintendencia de Vigilancia y Seguridad Privada y no podrán ser modificados sin previa autorización.

Cuando se presente retiro definitivo de personal, las empresas de vigilancia y seguridad privada deberán devolver las credenciales a la Superintendencia de Vigilancia y seguridad Privada.

TITULO III

EQUIPO AUTOMOTOR, ARMAMENTO Y COMUNICACIONES

EXCLUDED

Vigilancia y Seguridad Privada mediante resolución, que será de obligatorio cumplimiento.

Quedan excluidos del inciso anterior, los escoltas a personas, mercancías y vehículos.

Parágrafo. En todo caso, las características de los uniformes siempre deberán ser diferentes a los de la Fuerza Pública y otros cuerpos oficiales armados.

Artículo 5°. *Color básico.* Se denomina color básico, aquel que el respectivo servicio de vigilancia y seguridad privada escoge para las prendas principales del uniforme, tales como: saco, falda, pantalón, overol y gorra.

Artículo 6°. *Exclusividad.* Los uniformes, distintivos e identificaciones establecidos para los servicios de vigilancia y seguridad privada, son exclusivos y no podrán ser utilizados por personal de empresas o entidades diferentes a las de vigilancia y seguridad privada.

Artículo 7°. *Suministro.* Los uniformes para el personal de Vigilancia y Seguridad Privada a que se refiere el presente decreto, serán suministrados en forma gratuita por el respectivo servicio de vigilancia y seguridad privada, de conformidad con lo dispuesto por el Código Sustantivo del Trabajo.

Parágrafo. Los servicios de vigilancia y seguridad privada, están obligados a llevar un control de entrega de dotaciones al personal a su cargo, que debe ser suscrito por el empleado en el momento de recibirlas. Este control podrá ser objeto de inspección en cualquier momento y lugar, por parte de la Superintendencia de Vigilancia y Seguridad Privada.

Artículo 8°. *Utilización de uniformes.* Los uniformes, distintivos, identificaciones y demás elementos del personal de vigilancia y seguridad privada a que se refiere el presente decreto, solo podrán ser utilizados durante las horas y en los lugares o sitios en los que se presta el servicio y deberán ser devueltos al servicio de vigilancia y seguridad privada cuando el personal salga de vacaciones, licencia, permiso, incapacidad o retiro.

Artículo 9°. *Condición de los uniformes.* Los servicios de vigilancia y seguridad privada, deberán mantener a su personal con los uniformes y demás elementos de dotación en condiciones óptimas de presentación y en sus reglamentos internos tomarán las medidas de control pertinentes. No se podrán reutilizar uniformes.

Artículo 10. *Uniforme del personal.* Los uniformes que deberá utilizar el personal masculino y femenino de los servicios de vigilancia y seguridad privada, se

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DIARIO OFICIAL. AÑO CXXXVII. N. 44558. 21, SEPTIEMBRE, 2001. PAG. 12.

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(septiembre 17)

por el cual se expide el Manual de Uniformes y Equipos para el personal de los servicios de la Vigilancia y Seguridad Privada.

El Presidente de la República de Colombia, en ejercicio de las facultades que le confiere el artículo 189 numeral 11 de la Constitución Política y en desarrollo de los artículos 36, 103 y 108 del Decreto-ley 356 del 11 de febrero de 1994,

DECRETA:

TITULO I

GENERALIDADES

Artículo 1°. *Objeto*. El presente decreto tiene por objeto, establecer el Manual de Uniformes y Equipos para el personal que preste servicios de Vigilancia y Seguridad Privada.

Artículo 2°. *Campo de aplicación*. Quedan sometidos al presente decreto, los servicios de vigilancia y seguridad privada que utilicen para el desarrollo de sus actividades armas de fuego, recursos humanos, animales, tecnológicos o materiales, vehículos y cualquier otro medio autorizado por la Superintendencia de Vigilancia y Seguridad Privada.

TITULO II

UNIFORMES E IDENTIFICACIONES

CAPITULO I

Uniformes

Artículo 3°. *Definición*. Se considera uniforme, el conjunto de prendas establecidas para el uso obligatorio durante el tiempo y el lugar de prestación del servicio, del personal de vigilancia y seguridad privada masculino y femenino.

Artículo 4°. *Obligatoriedad*. Los diseños, colores, materiales, condiciones de uso y demás especificaciones de los uniformes y distintivos utilizados por el personal de vigilancia y seguridad privada, serán establecidos por la Superintendencia de

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hasta el término de la vigencia de la respectiva licencia de funcionamiento. Estos podrán optar por utilizar servicios de vigilancia y seguridad autorizados por al Superintendencia de Vigilancia y Seguridad Privada.

Al término de la vigencia de la licencia de funcionamiento, la Superintendencia de Vigilancia y Seguridad Privada solicitará al Comando General de las Fuerzas Militares el retiro de las armas autorizadas.

La prórroga de que trata el artículo anterior no beneficia a las licencias de funcionamiento de los departamentos de seguridad de que trata este artículo.

ARTICULO 117. VIGENCIA. El presente Decreto rige a partir de la fecha de su publicación.

Publíquese, comuníquese y cúmplase.

Dado en Santafé de Bogotá, D.C., a los 11 días del mes de febrero de 1994.

CESAR GAVIRIA TRUJILLO

El Ministro de Defensa Nacional,

Rafael Pardo Rueda.

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de Policía podrá ordenar la suspensión, instalación o el levantamiento transitorio de los servicios de vigilancia privada, en determinado sector o lugar dentro del territorio nacional, cuando las necesidades lo exijan para la ejecución de una tarea oficial, disponiendo las medidas de seguridad en las mencionadas áreas, mientras dure la actuación de las autoridades.

ARTICULO 108. MANUALES. El Gobierno Nacional expedirá los manuales de operación, de inspección de uniformes y demás que se requieran para la prestación de los servicios de vigilancia y seguridad privada.

ARTICULO 109. ARCHIVOS. La Superintendencia de Vigilancia y Seguridad Privada en coordinación con la Policía Nacional, llevará un archivo fotográfico y reseña dasctiloscópica del personal integrante de los servicios de vigilancia y seguridad privada.

ARTICULO 110. CIRCULARES. La Superintendencia de Vigilancia y Seguridad Privada, emitirá circulares a los entes vigilados para divulgar información, instruir sobre las disposiciones que regulan su actividad, fijar criterios técnicos y jurídicos que faciliten el cumplimiento de las normas legales, señalar procedimientos para su aplicación e impartir órdenes e instrucciones que se requieran en desarrollo de su función de vigilancia, inspección y control.

ARTICULO 111. PAGOS. Las sumas por concepto de credenciales, licencias y multas serán establecidas por resolución por la Superintendencia de Vigilancia y Seguridad Privada y depositadas por los servicios de vigilancia y seguridad privada en la Dirección General del Tesoro.

ARTICULOS TRANSITORIOS

ARTICULO 112. Los servicios de vigilancia y seguridad privada que a la fecha de publicación de este decreto, no tengan licencia de funcionamiento tendrán un plazo de noventa (90) días para solicitar la licencia de funcionamiento, correspondiente.

ARTICULO 113. Las licencias de funcionamiento expedidas por el Ministerio de Defensa Nacional conservan su plena validez y a partir de la publicación de este decreto la licencia expedida para la sede principal adquiere carácter nacional.

ARTICULO 114. Las credenciales de identificación expedidas por la Policía Nacional, Dijin, conservarán su validez hasta su vencimiento.

ARTICULO 115. Las licencias de funcionamiento expedidas con anterioridad a la publicación del presente decreto y que se encuentren vigentes a esa fecha, se entenderán prorrogadas por el término de cinco (5) años contados desde la fecha de expedición de la licencia para la sede principal.

ARTICULO 116. Los departamentos de seguridad autorizados a conjuntos residenciales de vivienda, podrán continuar operando

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otros cuerpos oficiales armados. Las empresas se identifican por los escudos, apliques y numeración de las placas que se les asigne.

Las empresas de vigilancia privada no podrán utilizar los grados jerárquicos de a Fuerza Pública, para denominar al personal que labora en las mismas.

PARAGRAFO 1o. El uniforme a que se refiere el presente artículo debe ser suministrado por el servicio de vigilancia y seguridad privada correspondiente, conforme a lo dispuesto en las normas laborales.

PARAGRAFO 2o. Los almacenes o industrias que provean uniformes, no podrán fabricar ni comercializar prendas iguales a las de la Fuerza Pública, que generen confusión en la ciudadanía u obstruyan la acción de la Fuerza Pública so pena de la aplicación de las sanciones previstas en este Decreto.

ARTICULO 104. INFORMACION A LA AUTORIDAD. Salvo lo dispuesto en otros artículos una vez obtenida o renovada la licencia de funcionamiento, los servicios de vigilancia y seguridad privada deben llevar un registro actualizado y comunicar a la Superintendencia de Vigilancia y Seguridad Privada dentro de los cinco (5) primeros días de cada mes, las novedades que se presenten en materia de personal, armamento, equipo y demás medios utilizados así como la relación de usuarios, indicando razón social y dirección.

Así mismo, trimestralmente, enviar las copias de los recibos de pago a los sistemas de seguridad social y de los aportes parafiscales.

La Superintendencia de Vigilancia y Seguridad Privada podrá establecer mecanismos ágiles que faciliten el suministro de esta información.

ARTICULO 105. INFORMES SEMESTRALES. Los servicios de vigilancia y seguridad privada deberán enviar a la Superintendencia de Vigilancia y Seguridad Privada, antes del 30 de abril de cada año los estados financieros del año inmediatamente anterior, certificado por el Representante Legal y el Contador o Revisor Fiscal.

Los Departamentos de Seguridad, deberán además discriminar los gastos y costos destinados a vigilancia y seguridad, del año anterior.

ARTICULO 106. INVESTIGACION PERMANENTE. La Superintendencia de Vigilancia y Seguridad Privada, podrá en todo momento consultar los archivos de la Policía Nacional y de otros organismos de seguridad del Estado y adoptar las medidas necesarias, cuando se determine que las circunstancias que dieron lugar a la concesión de una licencia de funcionamiento o credencial hubieren variado.

ARTICULO 107. ATRIBUCIONES ESPECIALES. La Superintendencia de Vigilancia y Seguridad Privada, previa solicitud del Director General de la Policía Nacional y los Comandos de Departamentos

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ARTICULO 98. CESION DE PERMISOS PARA USO DE ARMAS. Sin perjuicio de lo establecido en el Decreto 2535 de 1993, la cesión de permisos para tenencia o porte de armas cuyo cesionario sea un servicio de vigilancia y seguridad privada, será autorizada por la Superintendencia de Vigilancia y Seguridad Privada.

ARTICULO 99. TRANSPORTE DE ARMAS. Los servicios de vigilancia y seguridad privada, podrán trasladar las armas con permiso de tenencia de un lugar a otro, según los servicios contratados y para prestar vigilancia o protección en sitios fijos, con el arma y el proveedor descargados, autorización escrita de la empresa con la indicación del lugar de destino observando las condiciones de seguridad que establezca el Gobierno Nacional. Las armas con permiso para tenencia no podrán ser portadas.

ARTICULO 100. REGISTRO DE UBICACION DE LAS ARMAS SEGUN CONTRATOS SUSCRITOS. Los servicios de vigilancia y seguridad privada deberán mantener un registro actualizado de los lugares en los cuales se encuentren las armas con permiso de tenencia, según los contratos suscritos.

Así mismo, se deberá ejercer el máximo control sobre las armas con permiso de porte, cuyo uso se limita exclusivamente a la prestación de los servicios contratados por los usuarios.

ARTICULO 101. RETIRO DE ARMAMENTO Y OTROS MEDIOS POR CONFLICTOS OBRERO-PATRONALES. La Superintendencia de Vigilancia y Seguridad Privada ordenará a solicitud del servicio de vigilancia y seguridad privada, el retiro del armamento y o la inutilización o inmovilización de los equipos, en todos los casos en que se generen conflictos obrero-patronales en estos servicios.

El armamento y otros medios proporcionados por el servicio de vigilancia y seguridad privada, no podrá ser portado o poseído durante reuniones políticas, sindicales o de otro tipo que realice el personal en ejercicio de sus derechos.

ARTICULO 102. RETIRO DE ARMAMENTO. Cuando la Superintendencia de Vigilancia y Seguridad Privada ordene la suspensión o cancelación de la licencia de funcionamiento de un servicio de vigilancia y seguridad privada, solicitará el retiro del armamento al Comando General de las Fuerzas Militares y procederá de acuerdo con lo establecido en los artículos 80 y 81 del Decreto 2535 de 1993, e informará de manera inmediata al Ministerio de Trabajo y Seguridad Social.

ARTICULO 103. UNIFORMES Y DISTINTIVOS. El personal de los servicios de vigilancia y seguridad privada que en la prestación del servicio utilice armas de fuego o instrumentos fabricados con el propósito de producir amenaza, lesión o muerte a una persona, deberá portar el uniforme establecido por el Gobierno Nacional.

El uniforme que porte el personal de los servicios de vigilancia y seguridad privada será obligatorio en cuanto a diseño y color con características diferentes a las de la Fuerza Pública y

suministrados en calidad de dotación al personal, a la unidad militar más cercana previa elaboración del acta correspondiente.

ARTICULO 94. DOTACIONES. Cuando el personal que integra los servicios de vigilancia y seguridad privada salga con vacaciones, permisos o retiro deberá entregar a la empresa la credencial expedida por la Superintendencia de Vigilancia y Seguridad, uniformes y demás elementos dados en dotación.

PARAGRAFO. Las credenciales deberán ser devueltas por la empresa a la Superintendencia de Vigilancia y Seguridad Privada, cuando se presenten retiros de personal.

ARTICULO 95. MEDIOS Y EQUIPOS. Los servicios de vigilancia y seguridad privada deben tener equipos de seguridad, de comunicaciones, de transporte, instalaciones y los elementos necesarios para desarrollar su labor con las licencias y autorizaciones vigentes expedidas por las autoridades competentes.

El armamento o cualquier instrumento fabricado con el propósito de causar amenaza, lesión o muerte deberá ser de exclusiva propiedad del servicio de vigilancia y seguridad privada.

ARTICULO 96. ARMAMENTO Y MUNICIONES. Las empresas de vigilancia y seguridad privada autorizadas para ejercer sus actividades de acuerdo con las modalidades señaladas en el presente Decreto, sólo podrán utilizar armas de fuego catalogadas como de defensa personal, de conformidad con lo establecido en el artículo 11 del Decreto 2535 del 17 de diciembre de 1993 y demás normas que lo sustituyan, adicionen o reformen, salvo lo dispuesto en el parágrafo 2 del artículo 9 del citado Decreto.

Estas deberán adoptar todas las medidas necesarias para evitar la pérdida o extravío del armamento.

ARTICULO 97. TENENCIA Y PORTE. El personal que utilice armamento autorizado para los servicios de vigilancia y seguridad privada con armas, deberá portar uniforme, salvo los escoltas y llevar consigo los siguientes documentos:

1. Credencial de identificación vigente expedida por la Superintendencia de Vigilancia y Seguridad Privada.

2. Fotocopia autenticada del permiso para tenencia o porte.

La tenencia o porte en lugares diferentes a los cuales se presta vigilancia en virtud de un contrato o de la respectiva sede principal, sucursal o agencia o por fuera del ejercicio de las funciones contratadas, genera el decomiso del arma sin perjuicio de las sanciones penales a que haya lugar.

PARAGRAFO. Además del personal de vigilantes, podrá solicitarse la tenencia o porte de armas para el personal de supervisores y escoltas, o permisos para tenencia de armas de reserva, en aquellos casos en que según lo pactado en los contratos las armas deban permanecer en depósito en horas en las cuales no se preste el servicio.

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PARAGRAFO 1o. En caso de pérdida de la credencial imputable al personal de vigilancia su costo será asumido por éste.

PARAGRAFO 2o. La Superintendencia de Vigilancia y Seguridad Privada exigirá el certificado de capacitación y el de idoneidad para el manejo y uso de armas, sesenta (60) días después de la expedición de este Decreto, al personal que solicite o renueve credencial.

ARTICULO 88. PROHIBICION. Al personal de los servicios de vigilancia y seguridad privada le está prohibido el consumo de licores o de sustancias sicotrópicas durante el ejercicio de sus funciones, así como la realización de actos de cualquier clase que puedan menoscabar la confianza que el usuario deposita en el servicio.

ARTICULO 89. RESPONSABILIDAD. Los servicios de vigilancia y seguridad privada podrán además de la póliza de responsabilidad civil extracontractual de que trata este Decreto, pactar con el usuario la contratación de un seguro que cubra los riesgos que afecten los bienes objeto de la vigilancia.

ARTICULO 90. CONDICIONES PARA LA PRESTACION DEL SERVICIO. Los servicios de vigilancia y seguridad privada, no podrán prestar servicios a los usuarios que no provean los recursos locativos o sanitarios mínimos para que el personal de vigilancia fija o móvil pueda desarrollar su labor en condiciones que no atenten contra su propia seguridad y dignidad.

Así mismo, deberán preverse las situaciones de riesgo en las cuales a este personal le quede restringida la posibilidad de movimiento.

ARTICULO 91. CONTRATACION DE SERVICIOS. Las personas naturales, jurídicas o entidades oficiales que contraten servicios de vigilancia y seguridad privada, con empresas que no tengan licencia de funcionamiento, o que la misma se halla vencida, serán sancionadas con multa que oscilará entre 20 y 40 salarios mínimos legales mensuales la cual se impondrá por la Superintendencia de Vigilancia y Seguridad Privada y deberá ser consignada en la Dirección General del Tesoro a su favor.

ARTICULO 92. TARIFAS. Las tarifas que se establezcan para la prestación de los servicios de vigilancia y seguridad privada, deberán garantizar como mínimo, la posibilidad de reconocer al trabajador el salario mínimo legal mensual vigente, las horas extras, los recargos nocturnos, prestaciones sociales, los costos operativos inherentes al servicio y demás prestaciones de ley.

ARTICULO 93. ENTREGA TRANSITORIA. Cuando se presente suspensión de labores por parte del personal integrante de los servicios de vigilancia privada con armas el representante legal o quien haga sus veces, informará inmediatamente por escrito a la Superintendencia de Vigilancia y Seguridad Privada la cual dispondrá el traslado del armamento, munición y permisos, según el caso, así como uniformes y distintivos que han sido

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Vigilancia y Seguridad Privada autorizará mediante resolución el cambio e inclusión de socios, fusión, liquidación y venta de los servicios de vigilancia y seguridad privada de que trata el presente Decreto.

PARAGRAFO. Concedida la autorización la empresa deberá solicitar la licencia de funcionamiento dentro de los (6) meses siguientes a la misma. En caso contrario, deberá iniciarse el trámite nuevamente.

ARTICULO 85. VIGENCIA DE LA LICENCIA DE FUNCIONAMIENTO. La licencia de funcionamiento para los servicios de vigilancia y seguridad privada y las credenciales para asesores, consultores o investigadores se expedirán hasta por un término de cinco (5) años.

PARAGRAFO 1o. Durante la vigencia de la licencia de funcionamiento los servicios de vigilancia y seguridad privada deberán tener actualizados los aportes que establece la ley a diferentes entidades, aportes laborales, permisos, patentes, seguros y demás requisitos establecidos en este Decreto. La Superintendencia de Vigilancia y Seguridad Privada podrá en cualquier momento verificar el cumplimiento de esta disposición e impondrá las medidas cautelares o sanciones a que haya lugar, e informará de este hecho al Ministerio de Trabajo y Seguridad Social.

PARAGRAFO 2o. La renovación de la licencia de funcionamiento de que trata este artículo deberá solicitarse a la Superintendencia de Vigilancia y Seguridad Privada, sesenta (60) días calendario, antes de la pérdida de vigencia de la misma.

ARTICULO 86. INSTALACIONES. Los servicios de vigilancia y seguridad privada que requieran para su funcionamiento la aprobación de sus instalaciones, deberán informar el cambio de ubicación de las mismas para efectos de su aprobación.

ARTICULO 87. CREDENCIAL DE IDENTIFICACION. El personal de los servicios de vigilancia y seguridad privada, portará para su identificación personal una credencial expedida por la Superintendencia de Vigilancia y Seguridad Privada, cuyo valor y especificaciones será determinado por esa entidad y se expedirá por el término de un (1) año.

Dicha credencial será solicitada por cada servicio de vigilancia y seguridad privada para el personal directivo vigilante, escolta y tripulante.

La solicitud de credencial de identificación implica que el respectivo servicio de vigilancia y seguridad privada, ha verificado la idoneidad del personal para desempeñar las funciones para la cual solicita la credencial.

Para obtener la credencial el representante legal deberá enviar solicitud escrita a la Superintendencia de Vigilancia y Seguridad Privada, adjuntando el certificado de capacitación respectivo según la modalidad en la que se desempeñará y de idoneidad para el manejo y uso de armas.

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ARTICULO 78. FUNCIONARIOS PUBLICOS. Los miembros de las Fuerzas Militares y de la Policía Nacional en servicio activo, los empleados públicos y trabajadores oficiales al servicio del Ministerio de Defensa Nacional, de la Policía Nacional, del Departamento Administrativo de Seguridad y de la Superintendencia de Vigilancia y Seguridad Privada, no podrán ser socios ni empleados de servicios de vigilancia y seguridad privada.

ARTICULO 79. PROHIBICION Y EXPEDICION LICENCIAS. La Superintendencia de Vigilancia y Seguridad Privada se abstendrá de expedir licencias de funcionamiento o credenciales a servicios de vigilancia y seguridad privada, cuyos socios hubieren pertenecido a servicios a los cuales se les haya cancelado la respectiva licencia o la credencial, cuando sea del caso.

PARAGRAFO. Esta prohibición tendrá vigencia durante cinco (5) años, contados a partir de la fecha de ejecutoria de la resolución que dispuso la cancelación.

TITULO VII

DISPOSICIONES COMUNES

ARTICULO 80. UTILIZACION DE BLINDAJES EN VIGILANCIA Y SEGURIDAD PRIVADA. Sin perjuicio de lo establecido en otras disposiciones legales, la Superintendencia de Vigilancia y Seguridad Privada autorizará la utilización de elementos o instalaciones blindadas para la prestación de servicios de vigilancia y seguridad privada.

ARTICULO 81. INVESTIGACION DE LA INFORMACION SUMINISTRADA. La Superintendencia de Vigilancia y Seguridad Privada podrá investigar las circunstancias y hechos consignados en las solicitudes de licencia de constitución y de funcionamiento consultando los archivos de la Policía Nacional, de organismos de seguridad del Estado, y de cualquier otra fuente que considere pertinente.

ARTICULO 82. RAZON SOCIAL. La razón social o denominación social de los servicios de vigilancia y seguridad privada, debe ser diferente a las de los organismos del Estado y no podrá autorizarse el funcionamiento de empresas con nombres similares a estos organismos o a otros servicios de vigilancia y seguridad privada.

ARTICULO 83. SOLICITUD DE LICENCIA DE FUNCIONAMIENTO Y DE CREDENCIALES PARA ASESORES, CONSULTORES E INVESTIGADORES. Concedida la autorización de que trata el artículo 9 de este Decreto, los servicios de vigilancia y seguridad privada deberán solicitar la licencia de funcionamiento dentro de los seis (6) meses siguientes a la misma, en caso contrario deberá iniciarse el trámite nuevamente.

ARTICULO 84. CAMBIO E INCLUSION DE NUEVOS SOCIOS, FUSION, LIQUIDACION Y VENTA DE EMPRESA. La Superintendencia de

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responsables de proporcionar o exigir al personal una capacitación y formación humana y técnica, de acuerdo con las modalidades del servicio y cargo que desempeña.

La capacitación del personal de estos servicios, deberá tener un especial acento en la prevención del delito, en el respeto a los derechos humanos, en la colaboración con las autoridades y en la valoración del individuo.

31. Abstenerse de desarrollar actividades diferentes de las establecidas en su objeto social.

TITULO VI

MEDIDAS CAUTELARES Y SANCIONES

ARTICULO 75. MEDIDAS CAUTELARES. La Superintendencia de Vigilancia y Seguridad Privada, impondrá medidas cautelares a las personas naturales o jurídicas que realicen actividades exclusivas de los vigilados sin contar con la debida autorización y a los vigilados que infrinjan lo dispuesto en el presente Decreto y en especial lo dispuesto en los títulos V y VII de este Decreto, así:

1. orden para que se suspendan de inmediato tales actividades, bajo apremio de multas sucesivas hasta por 10 salarios mínimos legales mensuales vigentes, cada una, mientras persista esta situación.

2. La suspensión de la licencia o permiso de funciomiento, cuando sea del caso.

3. Terminación rápida y progresiva de los contratos o servicios desarrollados ilegalmente, mediante intervención especial de la Superintendencia, que garantice eficazmente los derechos de terceros de buena fe.

ARTICULO 76. SANCIONES. La Superintendencia de Vigilancia y Seguridad Privada impondrá a los vigilados que infrinjan lo dispuesto en este Decreto y en especial lo dispuesto en los títulos V y VII de este Decreto, las siguientes sanciones:

1. Amonestación y plazo perentorio para corregir las irregularidades.

2. Multas sucesivas en cuantía de 5 hasta 100 salarios mínimos legales mensuales vigentes.

3. Suspensión de la licencia de funcionamiento o credencial hasta por 6 meses.

4. Cancelación de la licencia de funcionamiento del vigilado, sus sucursales o agencias, o de las credenciales respectivas.

ARTICULO 77. RECURSOS. Contra las resoluciones que impongan las sanciones a que se refiere el artículo anterior, proceden los recursos de reposición y apelación en los términos del Código Contencioso Administrativo.

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19. Atender en debida forma los reclamos de los usuarios y adoptar medidas inmediatas en el caso de que uno de sus dependientes se vea involucrado por acción o por omisión, en hechos que atenten contra los bienes o personas a las cuales se brinda vigilancia o protección.

20. Conocer las características básicas de las actividades que desarrollen sus clientes, el uso de las instalaciones o bienes y la situación de las personas que se pretende proteger.

21. Desarrollar mecanismos de control interno, para prevenir que el personal del servicio de vigilancia y seguridad privada, se involucre directa o indirectamente en actividades delictivas.

22. Establecer mecanismos y reglas de conducta que deberán observar representantes legales, directivos y empleados.

23. Dar estricto cumplimiento a las normas que rigen las relaciones obrero-patronales y reconocer en todos los casos los salarios y prestaciones sociales legales, así como proveer a los trabajadores de la seguridad social establecida en la ley.

24. Los servicios de vigilancia y seguridad privada, deberán aplicar procesos de selección de personal que garanticen la idoneidad profesional y moral del personal que integra el servicio. Bajo su exclusiva responsabilidad, este personal será destinado para la prestación del servicio a los usuarios, y responderá por sus actuaciones en los términos previstos en los respectivos contratos y en la ley.

25. Prestar el servicio con personal idóneo y entrenado y con los medios adecuados según las características del servicio contratado, para prevenir y contrarrestar la acción de la delincuencia.

26. No exceder la jornada laboral y reconocer las horas extras, llevar el registro correspondiente y entregar copia a los trabajadores en la forma como lo establece la ley.

27. Atender los reclamos que presenten los trabajadores y explicar en forma verbal o escrita a solicitud de los mismos, las condiciones de su vinculación laboral, así como entregar copia del contrato de trabajo en los términos establecidos en la ley.

28. Dar aviso inmediato a la Superintendencia de Vigilancia y Seguridad Privada y demás autoridades competentes, y proporcionar toda la información relacionada con la ocurrencia de siniestros, en los cuales haya presencia de personas vinculadas a los servicios de vigilancia y seguridad privada.

29. Los servicios de vigilancia y seguridad privada, deben desarrollar mecanismos idóneos de supervisión y control internos, que permitan prevenir y controlar actos de indisciplina del personal que presta servicios a los usuarios.

30. Los servicios de vigilancia y seguridad privada, serán

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acción de los criminales, en colaboración con las autoridades de la República.

7. Observar en el ejercicio de sus funciones el cumplimiento de las normas legales y procedimientos establecidos por el Gobierno Nacional, así como las órdenes e instrucciones impartidas por la Superintendencia de Vigilancia y Seguridad Privada.

8. Emplear las armas de acuerdo con el uso autorizado en los respectivos permisos y abstenerse de emplear armamento hechizo o no autorizado de acuerdo con la ley.

9. Emplear los equipos y elementos autorizados por la Superintendencia de Vigilancia y Seguridad Privada, únicamente para los fines previstos en la licencia de funcionamiento.

10. Asumir actitudes disuasivas o de alerta, cuando observen la comisión de actos delictivos en los alrededores del lugar donde están prestando sus servicios, dando aviso inmediato a la autoridad, de manera que puedan impedirse o disminuirse sus efectos.

11. El personal integrante de los servicios de vigilancia y seguridad privada que tenga conocimiento de la comisión de hechos punibles durante su servicio o fuera de él, deberá informar de inmediato a la autoridad competente y prestar toda la colaboración que requieran las autoridades.

12. Prestar apoyo cuando lo soliciten las autoridades, con el fin de atender casos de calamidad pública.

13. Mantener permanentemente actualizados los permisos, patentes, licencias, libros y registros, seguros y demás requisitos que exige este Decreto.

14. El personal de los servicios de vigilancia y seguridad privada en servicio, deberá portar la credencial de identificación expedida por la Superintendencia de Vigilancia y Seguridad Privada.

15. Pagar oportunamente la contribución establecida por la Superintendencia de Vigilancia y Seguridad Privada debidamente aprobada por el Ministerio de Hacienda y Crédito Público, así como las multas y los costos por concepto de licencias y credenciales.

16. Colaborar con la Superintendencia de Vigilancia y Seguridad privada en la labor de inspección, proporcionando toda la información operativa, administrativa y financiera que ésta requiera para el desarrollo de sus funciones.

17. Salvaguardar la información confidencial que obtengan en desarrollo de sus actividades profesionales, salvo requerimiento de autoridad competente.

18. Dar estricto cumplimiento a los términos pactados en los contratos con los usuarios, y por ningún motivo abandonar el servicio contratado, sin previo y oportuno aviso al usuario.

EXCLUDED

ARTICULO 72. INFORMACION. Una vez obtenida la licencia de funcionamiento las escuelas de vigilancia y seguridad privada, al final de cada semestre, deben comunicar a la Superintendencia de Vigilancia y Seguridad Privada la siguiente información:

1. Relación de cursos dictados en el semestre anterior, adjuntando programas de capacitación y entrenamiento desarrollados.

2. Relación de cursos que se dictarán el semestre siguiente, adjuntando los programas de capacitación y entrenamiento que se desarrollarán en cada uno.

3. Relación de personal, armas, vehículos, y equipos de comunicaciones y seguridad de la escuela.

TITULO V

PRINCIPIOS, DEBERES Y OBLIGACIONES QUE RIGEN LA PRESTACION DE LOS SERVICIOS DE VIGILANCIA Y SEGURIDAD PRIVADA

ARTICULO 73. OBJETIVO DE LA VIGILANCIA Y SEGURIDAD PRIVADA. La finalidad de los servicios de vigilancia y seguridad privada, en cualquiera de sus modalidades, es la de disminuir y prevenir las amanezas que afecten o puedan afectar la vida, la integridad personal o el tranquilo ejercicio de legítimos derechos sobre los bienes de las personas que reciben su protección, sin alterar o perturbar las condiciones para el ejercicio de los derechos y libertades públicas de la ciudadanía y sin invadir la órbita de competencia reservada a las autoridades.

ARTICULO 74. PRINCIPIOS, DEBERES Y OBLIGACIONES QUE RIGEN LA PRESTACION DEL SERVICIO DE VIGILANCIA Y SEGURIDAD PRIVADA. Los servicios de vigilancia y seguridad privada deberán desarrollar sus funciones teniendo en cuenta los siguientes principios:

1. Acatar la Constitución, la Ley y la ética profesional.

2. Respetar los derechos fundamentales y libertades de la comunidad, absteniéndose de asumir conductas reservadas a la fuerza pública.

3. Actuar de manera que se fortalezca la confianza pública en los servicios que prestan.

4. Adoptar medidas de prevención y control apropiadas y suficientes, orientadas a evitar que sus servicios puedan ser utilizados como instrumento para la realización de actos ilegales, en cualquier forma, o para dar apariencia de legalidad a actividades delictivas o a prestar servicios a delincuentes o a personas directa o indirectamente vinculadas con el tráfico de estupefacientes o actividades terroristas.

5. Mantener en forma permanente altos niveles de eficiencia técnica y profesional para atender sus obligaciones.

6. Contribuir a la prevención del delito, reduciendo las oportunidades para la actividad criminal y desalentando la

EXCLUDED

del mismo, deberán dar cumplimiento a lo establecido en este artículo.

ARTICULO 69. POLIZAS. Las escuelas de capacitación y entrenamiento de vigilancia y seguridad privada, deberán tomar una póliza de seguro de responsabilidad civil extracontractual que cubra los riesgos por uso indebido de armas de fuego u otros elementos utilizados en desarrollo de sus funciones, por un valor no inferior a 250 salarios mínimos legales mensuales vigentes.

ARTICULO 70. LICENCIA DE FUNCIONAMIENTO. Para iniciar actividades las escuelas de capacitación y entrenamiento en vigilancia y seguridad privada, requieren licencia de funcionamiento expedida por la Superintendencia de Vigilancia y Seguridad Privada, previo el cumplimiento de los siguientes requisitos:

1. Solicitud dirigida a la Superintendencia de Vigilancia y Seguridad Privada, suscrita por el Representante Legal, indicando: nombre, y documento de identidad de los socios y del representante legal, medios y equipos que pretende utilizar para capacitación y entrenamiento.

2. Adjuntar los siguientes documentos:

- Hoja de Vida, certificaciones académicas, laborales y certificado judicial de los socios, del representante legal y del personal docente.

- Certificado vigente de existencia y representación legal.

- Licencia de funcionamiento expedida por la respectiva Alcaldía.

- Aprobación de las instalaciones y equipos por parte de la Superintendencia de Vigilancia y Seguridad Privada la cual debe solicitarse a la presentación de esta documentación.

PARAGRAFO 1o. Concedida la licencia de funcionamiento a la escuela de capacitación y entrenamiento deberán someter a consideración de la Superintendencia de Vigilancia y Seguridad Privada los programas a desarrollar.

PARAGRAFO 2o. La Superintendencia de Vigilancia y Seguridad Privada podrá realizar inspecciones tanto a las instalaciones como a los medios utilizados en todo momento.

PARAGRAFO 3o. Todo cambio o inclusión de personal docente deberá ser autorizado por la Superintendencia de Vigilancia y Seguridad Privada.

ARTICULO 71. RENOVACION DE LICENCIA. Para renovación de la licencia de funcionamiento, las escuelas de capacitación y entrenamiento de vigilancia y seguridad privada, deberán cumplir los requisitos establecidos en el artículo 14 de este Decreto.

EXCLUDED

de vigilancia y seguridad privada son responsables por la capacitación profesional y entrenamiento del personal que contraten para prestar los servicios de vigilancia y seguridad privada autorizados..

Estos deberán desarrollar capacitación y entrenamiento al interior de su empresa, estableciendo un departamento de capacitación y dando cumplimiento a lo dispuesto en este Decreto, o exigir al personal el desarrollo de cursos en las escuelas de capacitación y entrenamiento aprobadas por la Superintendencia de Vigilancia y Seguridad Privada.

ARTICULO 65. PROGRAMAS DE CAPACITACION. Las personas naturales o jurídicas, nacionales o extranjeras que adelanten programas de capacitación y entrenamiento en vigilancia y seguridad privada, deben informar previamente a la Superintendencia sobre el contenido de los programas que van a desarrollar, los medios que van a utilizar, el personal que será capacitado y el lugar en el cual se impartirá la capacitación o instrucción.

PARAGRAFO. La Superintendencia de Vigilancia y Seguridad Privada podrá ejercer el control, inspección y vigilancia sobre el desarrollo de estos programas de manera que se garantice el cumplimiento de las normas legales y la seguridad pública.

CAPITULO II

ESCUELAS DE CAPACITACION Y ENTRENAMIENTO EN VIGILANCIA Y SEGURIDAD PRIVADA

ARTICULO 66. DEFINICION. Se entiende por escuela de capacitación y entrenamiento de vigilancia y seguridad privada, la sociedad de responsabilidad limitada legalmente constituida, cuyo único objeto social es proveer enseñanza, capacitación, entrenamiento y actualización de conocimientos relacionados con vigilancia y seguridad privada.

El Gobierno Nacional reglamentará el ejercicio de esta actividad.

ARTICULO 67. CONSTITUCION. Para constituir una escuela de capacitación y entrenamiento de vigilancia y seguridad privada, deberán cumplirse los requisitos exigidos en el artículo 9 de este Decreto.

ARTICULO 68. CAPITAL. Las escuelas de capacitación y entrenamiento de vigilancia y seguridad privada, deberán acreditar un capital no menor a quinientos (500) salarios mínimos mensuales legales vigentes suscritos y pagados a la fecha de su constitución.

El Gobierno Nacional podrá establecer las cuantías mínimas de patrimonio que deberán mantener y acreditar estas escuelas ante la Superintendencia de Vigilancia y Seguridad Privada.

Las escuelas de capacitación y entrenamiento que se hallen funcionando con anterioridad a la vigencia del presente Decreto, en un plazo de dos (2) años contados a partir de la expedición

EXCLUDED

FUNCIONAMIENTO COMO SOCIEDAD DE ASESORIA, CONSULTORIA E INVESTIGACION DE SEGURIDAD PRIVADA. Las sociedades de responsabilidad limitada que soliciten licencia de funcionamiento para desarrollar labores de asesoría, consultoría o investigación en seguridad privada deben cumplir los siguientes requisitos:

1. Solicitud dirigida a la Superintendencia de Vigilancia y Seguridad Privada, suscrita por el representante legal, indicando razón social, nombre e identificación de los socios, relación del personal directivo y del personal profesional adjuntando sus hojas de vida, certificaciones académicas y laborales, certificado judicial, e informando la sede principal y el tipo de servicio que pretende desarrollar.

2. Adjuntar los siguientes documentos:

- Copia auténtica de las escrituras de constitución y reforma de la sociedad.

- Certificado vigente de existencia y representación legal de la sociedad y registro mercantil.

ARTICULO 62. REQUISITOS PARA OBTENER LA CREDENCIAL DE ASESOR, CONSULTOR O INVESTIGADOR DE SEGURIDAD PRIVADA. Las personas naturales que soliciten la credencial de asesor, consultor o investigador de seguridad privada, deberán presentar solicitud ante la Superintendencia de Vigilancia y Seguridad Privada, indicando nombre, documento de identidad, domicilio, y modalidad del servicio y adjuntando hoja de vida, certificaciones académicas y laborales autenticadas y certificado judicial vigente.

TITULO IV

CAPACITACION Y ENTRENAMIENTO

CAPITULO I

NORMAS GENERALES

ARTICULO 63. DEFINICION. Se entiende por capacitación y entrenamiento en vigilancia y seguridad privada, los conocimientos y destrezas que se proporcionan para el ejercicio de las actividades que realiza el personal de los servicios de vigilancia y seguridad privada, en ejercicio de su función.

La capacitación y el entrenamiento a que se refiere este artículo, en ningún caso podrá versar sobre organización instrucción o equipamiento a personas en tácticas, técnicas o procedimientos militares o terroristas, so pena de la aplicación de las sanciones previstas en el Decreto 2266 de 1991 y además normas que lo modifique, sustituya o adicione.

El Gobierno Nacional reglamentará el ejercicio de esta actividad.

ARTICULO 64. CAPACITACION Y ENTRENAMIENTO. Todos los servicios

EXCLUDED

5. No obstruir la acción de la fuerza pública mediante la utilización de los mismos.

PARAGRAFO. El incumplimiento de lo previsto en este artículo dará lugar a la imposición de multas hasta de diez (10) salarios mínimos legales mensuales.

ARTICULO 57. INFORMACION A LA AUTORIDAD. Las personas de que trata el artículo 52 de este Decreto, tienen la obligación de suministrar a la Superintendencia de Vigilancia y Seguridad Privada o a la autoridad competente la descripción de los equipos de que trata el artículo anterior que tiene a disposición del público, indicando sus características y la función de seguridad que cumple. Así mismo, deberá exigir a los compradores y usuarios, los datos sobre utilización y ubicación de los mismos e informar trimestralmente a la Superintendencia de Vigilancia y Seguridad Privada.

La Superintendencia de Vigilancia y Seguridad Privada, podrá objetar y ordenar la suspensión de la venta al público de aquellos equipos o elementos que puedan atentar contra la seguridad pública y la defensa y seguridad nacional.

PARAGRAFO. Los usuarios de los equipos de que trata el artículo 53 de este Decreto, podrán ser inspeccionados por la Superintendencia de Vigilancia y Seguridad Privada, en todo tiempo.

ARTICULO 58. INSTALACIONES. Las personas naturales o jurídicas de que trata el artículo 52 de este Decreto, deberán contar con instalaciones para el uso exclusivo y específico de la actividad registrada. Estas, podrán ser inspeccionadas en todo momento por la Superintendencia de Vigilancia y Seguridad Privada, así como los equipos, documentación y registros que sean requeridos.

ARTICULO 59. LIMITACIONES. Por razones de seguridad pública el Gobierno Nacional discrecionalmente podrá limitar el ejercicio de estas actividades.

CAPITULO III

SERVICIO DE ASESORIA, CONSULTORIA E INVESTIGACION DE SEGURIDAD

ARTICULO 60. SERVICIOS DE ASESORIA, CONSULTORIA E INVESTIGACION DE SEGURIDAD. Las personas naturales o jurídicas que pretenden prestar servicios de asesoría, consultoría, investigación en seguridad o cualquier otro servicio similar relacionado con la vigilancia o la seguridad privada, en forma remunerada a terceros, deberán obtener licencia de funcionamiento o credencial expedida por la Superintendencia de Vigilancia y Seguridad Privada.

PARAGRAFO. El Gobierno Nacional reglamentará el ejercicio de esta actividad.

ARTICULO 61. REQUISITOS PARA OBTENER LA LICENCIA DE

descubrir, identificar, interferir y escuchar sistemas de comunicaciones, o para descubrir la presencia de estos mismos sistemas.

4. Equipos de seguridad bancaria. Son todos aquellos materiales o equipos que se emplean para proteger instalaciones, valores, dineros, joyas, documentos y demás elementos de custodia de las entidades bancarias o similares.

5. Equipos o elementos ofensivos. Son todos aquellos equipos o elementos fabricados para causar amenaza. lesión o muerte a las personas.

6. Equipos para prevención de actos terroristas. Son todos aquellos equipos o materiales utilizados para detectar, identificar y manejar explosivos o elementos con los que se puedan causar actos terroristas.

7. Los demás que determine el Gobierno Nacional.

ARTICULO 54. USO DE EQUIPOS DE VIGILANCIA Y SEGURIDAD. El uso de los equipos de que trata el artículo anterior puede ser personal, familiar e institucional. La transferencia de la propiedad o cualquier operación que afecte la tenencia de estos equipos, deberá ser reportada a la empresa vendedora y a la Superintendencia de Vigilancia y Seguridad Privada, indicando el nuevo propietario y la utilización y ubicación de los mismos. El incumplimiento de lo previsto en este artículo genera la imposición de las medidas cautelares o sanciones previstas en los artículos 75 y 76 de este Decreto.

ARTICULO 55. REGISTRO DE COMPRADORES Y USUARIOS. Las personas de que trata el artículo 52 deberán elaborar y mantener un registro, el cual deberá contener la siguiente información: Nombre, documento de identidad, dirección, teléfono y actividad de sus compradores o usuarios. Esta información deberá mantenerse actualizada.

Así mismo, las personas naturales o jurídicas autorizadas deberán expedir una tarjeta distintiva de usuario, donde se indiquen los datos personales del mismo, y la persona o empresa que suministró el equipo.

ARTICULO 56. OBLIGACIONES DE LOS USUARIOS. Los usuarios de equipos de vigilancia y seguridad privada tendrán las siguientes obligaciones:

1. Informar a la Superintendencia de Vigilancia y Seguridad Privada, cualquier cambio de ubicación de los equipos.

2. Portar o mantener la tarjeta de usuario expedida por la persona o empresa que lo suministró.

3. No permitir que otras personas lo utilicen o se destinen a fines distintos de los expresados a quien lo suministró.

4. Adoptar medidas de seguridad idóneas, para que el equipo no sea sustraído o extraviado.

EXCLUDED

seguridad sin armas de fuego.

ARTICULO 50. MEDIOS. Los medios utilizados para la prestación de los servicios de vigilancia sin armas deberán ser autorizados por la Superintendencia de Vigilancia y Seguridad Privada.

PARAGRAFO. Cuando se utilicen animales, éstos deberán ser debidamente adiestrados y entrenados para tal fin y estar en condiciones de higiene y salud, que permitan emplearlos sin atentar contra la seguridad y salubridad pública.

ARTICULO 51. CAPITAL. Las empresas de vigilancia y seguridad privada sin armas, se deben constituir con un capital social suscrito y pagado no inferior a quinientos (500) salarios mínimos legales mensuales vigentes, comprobados a la fecha de su constitución.

El Gobierno Nacional podrá establecer las cuantías mínimas de patrimonio que deberán mantener y acreditar estas empresas ante la Superintendencia de Vigilancia y Seguridad Privada.

Aquellas empresas que se hallen funcionando con anterioridad a la vigencia del presente Decreto, en un plazo de dos (2) años contados a partir de la expedición del mismo, deberán cumplir con lo establecido en este artículo.

CAPITULO II

EQUIPOS PARA LA VIGILANCIA Y SEGURIDAD PRIVADA

ARTICULO 52. ACTIVIDADES DE FABRICACION, IMPORTACION, INSTALACION, COMERCIALIZACION O ARRENDAMIENTO DE EQUIPOS PARA VIGILANCIA Y SEGURIDAD PRIVADA. Las personas naturales o jurídicas que realicen actividades de fabricación, importación, comercialización, instalación o arrendamiento de equipos para la vigilancia y seguridad privada de que trata el artículo 53 de este Decreto, deberán registrarse ante la Superintendencia de Vigilancia y Seguridad Privada y estarán sometidas a su permanente control, inspección y vigilancia.

El Gobierno Nacional reglamentará el ejercicio de estas actividades.

ARTICULO 53. EQUIPOS. Serán objeto de inspección, control y vigilancia por parte de la Superintendencia de Vigilancia y Seguridad Privada, los siguientes equipos, entre otros:

1. Equipos de detección. Son todos aquellos materiales o equipos para descubrir la presencia de armas u otros elementos portados por las personas.

2. Equipos de visión o escucharremotos. Son todos aquellos equipos y materiales que se emplean para observar o escuchar lo que sucede en lugares remotos.

3. Equipos de detección, identificación, interferencia y escucha de comunicaciones. Son aquellos equipos que se emplean para

EXCLUDED

PARAGRAFO 2o. Para la renovación de la licencia de funcionamiento, los servicios comunitarios de vigilancia y seguridad privada, deberán presentar un informe general sobre el estado del servicio, en el cual se haga una relación del personal de vigilancia discriminado por modalidad del servicio, cantidad de armamento con que cuenta, vehículos y equipos de comunicaciones y seguridad, con la descripción de sus características, o cualquier otro elemento utilizado en la prestación del mismo y adjuntar los paz y salvos o comprobantes de pagos de los aportes parafiscales, así como el comprobante de aportes a un fondo de cesantías, cuando a esto haya lugar.

La Superintendencia de Vigilancia y Seguridad Privada, podrá solicitar información adicional cuando lo considere necesario.

ARTICULO 46. MODALIDAD. Los servicios comunitarios de vigilancia y seguridad privada sólo podrán operar en la modalidad de vigilancia fija y/o vigilancia móvil, con o sin armas y limitada al área de operación autorizada para el servicio.

TITULO III

SERVICIOS DE VIGILANCIA Y SEGURIDAD PRIVADA SIN ARMAS

CAPITULO I

EMPRESAS DE VIGILANCIA Y SEGURIDAD SIN ARMAS

ARTICULO 47. DEFINICION. Para efectos del presente decreto, entiéndese por empresa de vigilancia y seguridad privada sin armas, la sociedad legalmente constituida cuyo objeto social consiste en la prestación remunerada de servicios de vigilancia y seguridad privada empleando para ello cualquier medio humano, animal, material o tecnológico distinto de las armas de fuego, tales como centrales de monitoreo y alarma, circuitos cerrados, equipos de visión o escucharremotos, equipos de detección, controles de acceso, controles perimétricos y similares.

Estos servicios también podrán desarrollar actividades conexas como asesorías, consultorías e investigación en seguridad.

Sólo podrán ser socios de estas empresas las personas naturales.

El Gobierno Nacional reglamentará el ejercicio de estas actividades.

ARTICULO 48. LICENCIA DE FUNCIONAMIENTO. La Superintendencia de Vigilancia y Seguridad Privada, podrá expedir licencia de funcionamiento de carácter nacional, a las empresas de vigilancia y seguridad privada sin armas, previo el cumplimiento de los requisitos establecidos en el artículo 11 de este Decreto. No obstante la póliza de responsabilidad civil extracontractual, tendrá un valor no inferior a cuatrocientos (400) salarios mínimos legales mensuales vigentes.

ARTICULO 49. MODALIDAD. Las empresas de vigilancia y seguridad privada sin armas podrán operar en cualquier modalidad de

EXCLUDED

ARTICULO 44. CONSEJO DE VEEDURIA COMUNITARIA. Para la prestación de servicios comunitarios de vigilancia y seguridad privada, deberá integrarse un comité de veeduría comunitaria el cual deberá conceptuar sobre la pertinencia de autorizar dicho servicio y ejercerá una veeduría permanente sobre las actividades autorizadas.

El Gobierno Nacional reglamentará la composición, funcionamiento y demás aspectos relacionados con este Consejo.

ARTICULO 45. LICENCIA DE FUNCIONAMIENTO. La Superintendencia de Vigilancia y Seguridad Privada, podrá expedir licencia de funcionamiento a las cooperativas, juntas de acción comunal o empresas comunitarias, para operar el servicio comunitario de vigilancia y seguridad privada en el área donde tiene asiento la respectiva comunidad, previo el cumplimiento de los siguientes requisitos:

1. Solicitud del representante legal dirigida a la Superintendencia de Vigilancia y Seguridad Privada, indicando sede principal y la descripción y delimitación precisa del área de operación del servicio.

2. Relación del personal directivo, hoja de vida, fotocopia de la cédula de ciudadanía y certificado judicial.

3. Relación de los asociados o miembros con su identificación o certificado de existencia y representación legal si el cooperado o miembro es una persona jurídica.

4. Justificación de la solicitud avalada por la certificación del consejo de veeduría.

5. Copia de los estatutos de constitución y reformas autenticadas por la autoridad competente.

6. Copia de la resolución de reconocimiento de la personería jurídica.

7. Certificación de existencia y representación legal.

8. Póliza de seguro de responsabilidad civil extracontractual que cubra los riesgos de uso indebido de armas de fuego u otros elementos de vigilancia y seguridad privada por un valor no inferior a 250 salarios mínimos legales mensuales vigentes.

9. Medios que pretende utilizar para la prestación del servicio con características técnicas, si es del caso.

10. Aprobación de las instalaciones y equipos por parte de la Superintendencia de Vigilancia y Seguridad Privada.

11. Licencia de funcionamiento expedida por la Alcaldía competente.

PARAGRAFO 1o. La Superintendencia de Vigilancia y Seguridad Privada, exigirá según el caso, el cumplimiento de lo establecido en el parágrafo 1 del artículo 11 de este Decreto.

EXCLUDED

personas jurídicas de derecho público o privado, que para el desarrollo de su objeto social en un área de alto nivel de riesgo o de interés público requiera la organización de un servicio especial de vigilancia y seguridad, deben obtener una licencia de funcionamiento transitoria expedida por la Superintendencia de Vigilancia y Seguridad Privada, para lo cual deberán enviar:

1. Memorial dirigido a la Superintendencia de Vigilancia y Seguridad Privada suscrito por el representante legal de la empresa, en el cual se informe:

- Nombre e identidad del representante legal.

- Area donde se van a desarrollar los trabajos que requieren protección especial.

- Organización y modalidad del servicio de vigilancia y seguridad que se requiere.

- Presupuesto asignado para el desarrollo del servicio.

- Razones por las cuales se requiere un servicio de vigilancia y seguridad privada y además adjuntar el certificado de Cámara de Comercio y fotocopia del NIT.

2. Suscribir una póliza de responsabilidad civil extracontractual, por una suma no inferior a 1.500 salarios mínimos legales mensuales vigentes.

ARTICULO 41. NORMAS COMPLEMENTARIAS. En lo no previsto en este capítulo, los servicios especiales de vigilancia y seguridad privada se regirán por las normas establecidas para las empresas de vigilancia privada.

CAPITULO VI

SERVICIO COMUNITARIO DE VIGILANCIA Y SEGURIDAD PRIVADA

ARTICULO 42. DEFINICION. Se entiende por servicio comunitario de vigilancia y seguridad privada, la organización de la comunidad en forma de cooperativa, junta de acción comunal o empresa comunitaria, con el objeto de proveer vigilancia y seguridad privada a sus cooperados o miembros dentro del área donde tiene asiento la respectiva comunidad.

PARAGRAFO 1o. Los servicios comunitarios de vigilancia y seguridad privada no podrán prestar servicios de vigilancia y seguridad privada a ningún título a personas diferentes de los cooperados o miembros, o fuera del área autorizada.

PARAGRAFO 2o. El Gobierno Nacional podrá reglamentar esta actividad.

ARTICULO 43. SOCIOS. Los cooperados o miembros deberán ser personas naturales o jurídicas residentes en el área de operación del mismo.

EXCLUDED

cualquier elemento de vigilancia y seguridad, se denominan tripulantes, vigilantes y escoltas, según la función que desempeñen.

Este personal deberá portar el uniforme que determine el Gobierno Nacional en los términos del artículo 103 de este Decreto.

ARTICULO 37. INSTALACIONES Y EQUIPOS. Las empresas de transporte de valores deberán contar en sus sedes y sucursales o agencias, con instalaciones y equipos adecuados para el desarrollo de su objeto social, debidamente aprobados por la Superintendencia de Vigilancia y Seguridad Privada.

La utilización de las instalaciones, elementos y equipos, se realizará, dentro de los términos y condiciones fijados en el contrato con los usuarios y lo establecido en este Decreto o normas que lo modifiquen, sustituyan o adicionen.

La Superintendencia de Vigilancia y Seguridad Privada, podrá efectuar en todo momento inspecciones sobre las instalaciones, documentación, equipos y cualquier otro elemento utilizado para la prestación del servicio.

ARTICULO 38. RESPONSABILIDAD. Las empresas transportadoras de valores, deberán, además de la póliza de responsabilidad civil extracontractual de que trata el artículo 34 de este Decreto, pactar con el usuario, la contratación de un seguro que cubra adecuadamente los riesgos que afectan el transporte, custodia o manejo de los valores a ella encomendados.

CAPITULO V

SERVICIOS ESPECIALES DE VIGILANCIA Y SEGURIDAD PRIVADA

ARTICULO 39. DEFINICION. Servicio especial de vigilancia y seguridad privada es aquel que en forma expresa, taxativa y transitoria puede autorizar la Superintendencia de Vigilancia y Seguridad Privada, a personas jurídicas de derecho público o privado, con el objeto exclusivo de proveer su propia seguridad para desarrollar actividades en áreas de alto riesgo o de interés público, que requieren un nivel de seguridad de alta capacidad.

PARAGRAFO. Se considera especial un servicio de vigilancia y seguridad privada, cuando debe emplear armas de fuego de uso restringido y actuar con técnicas y procedimientos distintos de los establecidos para otros servicios de vigilancia y seguridad privada, debiendo obtener aprobación del Comité de Armas del Ministerio de Defensa Nacional.

En razón a la naturaleza del servicio especial de vigilancia y seguridad privada, la Superintendencia de Vigilancia y Seguridad Privada podrá ejercer un control permanente con cargo al vigilado.

ARTICULO 40. LICENCIA DE FUNCIONAMIENTO TRANSITORIA. Las

EXCLUDED

CAPITULO IV

TRANSPORTE DE VALORES

ARTICULO 30. DEFINICION. Se entiende por empresa de transporte de valores, la sociedad de responsabilidad limitada legalmente constituida cuyo objeto social consiste en la prestación remunerada de servicios de transporte, custodia y manejo de valores y sus actividades conexas.

PARAGRAFO. Las empresas constituidas con anterioridad a la publicación del presente decreto, podrán conservar su naturaleza jurídica sin perjuicio de lo establecido en este artículo.

ARTICULO 31. CONSTITUCION. Para la constitución de empresas de transporte de valores, deberán cumplirse los requisitos establecidos en el artículo 9 de este decreto.

ARTICULO 32. SOCIOS. Los socios de las empresas de transporte de valores, podrán ser personas naturales, o jurídicas y podrán tener capital extranjero de acuerdo con las normas que rigen la inversión extranjera.

ARTICULO 33. CAPITAL. Las empresas de transporte de valores, deberán acreditar un capital no menor a dos mil (2.000) salarios mínimos legales mensuales vigentes a la fecha de constitución de la empresa. Las empresas que se hallen operando con anterioridad a la expedición de este decreto, en un lapso máximo de dos (2) años, deberán incrementar su capital social a la suma establecida en el inciso anterior, teniendo en cuenta el salario mínimo legal mensual vigente.

El Gobierno Nacional podrá establecer las cuantías mínimas de patrimonio que deberán mantener y acreditar estas empresas ante la Superintendencia de Vigilancia y Seguridad Privada.

ARTICULO 34. LICENCIA DE FUNCIONAMIENTO Y RENOVACION. La Superintendencia de Vigilancia y Seguridad Privada podrá expedir licencia de funcionamiento de carácter nacional previo el cumplimiento de los requisitos establecidos en el artículo 13 de este Decreto.

No obstante, las empresas transportadoras de valores deberán tomar una póliza de responsabilidad civil extracontractual que cubra los riesgos de uso indebido de armas de fuego, y de otros elementos se vigilancia y seguridad privada utilizados en la prestación del servicio, por un valor no inferior a dos mil (2.000) salarios mínimos legales mensuales.

La renovación podrá autorizarse previo el cumplimiento de los requisitos establecidos en el artículo 14 de este Decreto.

ARTICULO 35. MODALIDADES. Las empresas de transporte de valores podrán operar en la modalidad de transporte de valores, vigilancia fija y escolta asociada al transporte de valores.

ARTICULO 36. PERSONAL. Los integrantes de las empresas de transporte de valores, facultados para emplear armas de fuego, o

EXCLUDED

- Copia de los estatutos de constitución y reforma, autenticadas por el Departamento Administrativo Nacional de Cooperativas.

- Copia de la resolución de reconocimiento de la personería jurídica.

- Certificación de existencia y representación legal, así como del capital social suscrito y pagado.

- Régimen de trabajo, previsión, seguridad social y compensaciones debidamente aprobado por el Ministerio de Trabajo y Seguridad Social.

- Póliza de seguro de responsabilidad civil extracontractual, que cubra los riesgos de uso indebido de armas de fuego u otros elementos de vigilancia y seguridad privada no inferior a 400 salarios mínimos legales mensuales vigentes, expedida por una compañía de seguros legalmente autorizada.

- Licencia de funcionamiento expedida por la alcaldía correspondiente.

3. Solicitud de aprobación de las instalaciones y equipos de seguridad por parte de la Superintendencia de Vigilancia y Seguridad Privada.

PARAGRAFO 1o. Dentro de los sesenta (60) días siguientes al otorgamiento de la licencia de funcionamiento el Representante Legal deberá remitir a la Superintendencia de Vigilancia y Seguridad Privada, los siguientes documentos:

- Certificaciones sobre afiliación del personal a un sistema de seguridad social y a una Caja de Compensación Familiar.

- Copia autenticada de la resolución de aprobación del reglamento interno de trabajo expedido por el Ministerio de Trabajo y Seguridad Social.

- Reglamento de higiene y seguridad social debidamente autenticada por el Ministerio de Trabajo y Seguridad Social y la correspondiente resolución de aprobación.

- Certificados de cancelación de aportes al Servicio Nacional de Aprendizaje y al Instituto Colombiano de Bienestar Familiar.

PARAGRAFO 2o. Para la renovación de la licencia de funcionamiento las cooperativas deberán acreditar los mismos requisitos establecidos en el artículo 14 de este decreto.

ARTICULO 28. MODALIDADES. Las cooperativas de vigilancia y seguridad privada, podrán operar en las modalidades de vigilancia fija, vigilancia móvil y escolta.

ARTICULO 29. NORMAS COMPLEMENTARIAS. En lo no establecido en el presente capítulo, las Cooperativas de Vigilancia y Seguridad Privada se regirán por las normas establecidas para las empresas de vigilancia y seguridad privada, en lo pertinente.

EXCLUDED

vigilancia y seguridad privada, la empresa asociativa sin ánimo de lucro en la cual los trabajadores, son simultáneamente los aportantes y gestores de la empresa, creada con el objeto de prestar servicios de vigilancia y seguridad privada en forma remunerada a terceros en los términos establecidos en este Decreto y el desarrollo de servicios conexos, como los de asesoría, consultoría e investigación en seguridad.

PARAGRAFO 1o. Unicamente podrán constituirse como cooperativas de vigilancia y seguridad privada, las cooperativas especializadas.

PARAGRAFO 2o. Las cooperativas constituidas con anterioridad a la publicación del presente Decreto, podrán conservar su naturaleza jurídica sin perjuicio de lo establecido en este artículo.

ARTICULO 24. CONSTITUCION. Para la constitución de una cooperativa de vigilancia y seguridad privada, se deberán cumplir los requisitos establecidos en el artículo 9° de este Decreto.

ARTICULO 25. SOCIOS. Los asociados a una cooperativa de vigilancia y seguridad privada, deberán ser personas naturales de nacionalidad colombiana.

ARTICULO 26. CAPITAL. Las cooperativas de vigilancia y seguridad privada, deberán acreditar aportes suscritos y pagados no menores a quinientos (500) salarios mínimos legales mensuales vigentes a la fecha de constitución de la empresa.

El Gobierno Nacional podrá establecer las cuantías mínimas de patrimonio que deberán mantener y acreditar estas cooperativas ante la Superintendencia de Vigilancia y Seguridad Privada.

Las cooperativas de vigilancia y seguridad privada que se hallen operando con anterioridad a la expedición de este decreto en un lapso máximo de dos (2) años, deberán incrementar su capital social a la suma establecida en el inciso anterior, teniendo en cuenta el salario mínimo legal vigente.

ARTICULO 27. LICENCIA DE FUNCIONAMIENTO. La Superintendencia de Vigilancia y Seguridad Privada podrá expedir licencia de funcionamiento, de carácter nacional, previo el cumplimiento de los siguientes requisitos, por parte del solicitante.

1. Solicitud dirigida a la Superintendencia de Vigilancia y Seguridad Privada, suscrita por el Representante Legal, indicando:

- Sede principal, sucursales o agencias que pretende establecerse.

- Medios que pretende utilizar para la prestación del servicio con sus características técnicas, si es el caso.

2. Adjuntar los siguientes documentos:

EXCLUDED

- Presupuesto asignado por la empresa para la operación del departamento de seguridad y desarrollo de los servicios.

- Medios que pretende utilizar para la prestación del servicio con sus características técnicas si es del caso.

- Lugares donde se prestarán los servicios de vigilancia y seguridad privada, indicando las instalaciones y su ubicación geográfica.

2. Adjuntar el certificado vigente de existencia y representación legal de la empresa expedido por la Cámara de Comercio y fotocopia del NIT, cuando sea del caso.

PARAGRAFO. Para solicitar autorización en la modalidad de escoltas, se debe informar el nombre y documento de identidad de las personas que requieran el servicio, y la justificación del mismo. No obstante, podrá prestarse el servicio de manera ocasional para personas vinculadas a la empresa que tengan sede fuera del país.

La Superintendencia de Vigilancia y Seguridad Privada asignará el número máximo de escoltas por persona.

ARTICULO 20. RENOVACION DE LICENCIA DE FUNCIONAMIENTO. Para la renovación de la licencia de funcionamiento de los departamentos de seguridad, el representante legal de la empresa, deberá presentar un informe general sobre el estado del departamento, en el cual se haga una relación del personal de vigilancia discriminado por modalidad del servicio, servicios contratados, cantidad de armamento con que cuenta, vehículos y equipos de comunicaciones y seguridad, con la descripción de sus características.

PARAGRAFO. La Superintendencia de Vigilancia y Seguridad Privada, podrá solicitar información adicional cuando lo considere necesario.

ARTICULO 21. MODALIDAD. Los departamentos de seguridad podrán operar en las modalidades establecidas en el artículo 6° de este Decreto.

ARTICULO 22. INSTALACIONES. Las empresas que tengan departamentos de seguridad autorizados, deberán contar con instalaciones adecuadas que brinden protección a las armas, municiones, medios de comunicación y equipos de seguridad que posea.

Estas, así como toda la documentación y medios que se utilizan para prestar el servicio, podrán ser inspeccionadas en todo momento por la Superintendencia de Vigilancia y Seguridad Privada.

CAPITULO III

COOPERATIVAS DE VIGILANCIA Y SEGURIDAD PRIVADA

ARTICULO 23. DEFINICION. Se entiende por cooperativa de

EXCLUDED

servicios, podrán ser inspeccionadas en todo momento por la Superintendencia de Vigilancia y Seguridad Privada.

CAPITULO II

DEPARTAMENTOS DE SEGURIDAD

ARTICULO 17. DEFINICION. Se entiende por departamento de seguridad, la dependencia que al interior de una empresa u organización empresarial o entidad de derecho público o privado; se establece para proveer el servicio de vigilancia y seguridad privada de bienes, instalaciones y personas vinculadas a la misma.

También deberán establecer departamentos de seguridad, las personas naturales que pretendan organizar servicios de vigilancia y seguridad privada con armas de fuego para su propia protección.

PARAGRAFO. Los departamentos de seguridad no podrán prestar servicios de vigilancia y seguridad a ningún título a personas diferentes de las vinculadas a la empresa, grupo empresarial o persona natural a la cual se concede la licencia de funcionamiento.

ARTICULO 18. POLIZAS DE SEGURO. La empresa, organización empresarial o persona a la cual se le concede licencia de funcionamiento para un departamento de seguridad, deberá tomar una póliza de seguro de responsabilidad civil extracontractual, contra los riesgos de uso indebido de armas de fuego u otros elementos de vigilancia y seguridad privada, no inferior a 400 salarios mínimos legales mensuales vigentes, expedida por una compañía de seguros legalmente autorizada.

ARTICULO 19. LICENCIA DE FUNCIONAMIENTO. La Superintendencia de Vigilancia y Seguridad Privada, podrá expedir licencia de funcionamiento de carácter nacional, previo el lleno de los siguientes requisitos:

1. Solicitud dirigida a la Superintendencia de Vigilancia y Seguridad Privada, en la cual se informe:

- Justificación de la solicitud en la que se demuestren los riesgos especiales que ameriten la constitución del departamento.

- El nombre y documento de identidad del representante legal, quien deberá suscribirla y en la cual se informe:

- Estructura del Departamento de Seguridad.

- Nombre de la persona responsable de la organización de seguridad, adjuntando fotocopia de la cédula de ciudadanía y del certificado judicial.

- Modalidad de los servicios que desarrollará.

EXCLUDED

PARAGRAFO. Las empresas constituidas antes de la vigencia de este Decreto con socios o capital extranjero, no podrán aumentar la participación de los socios extranjeros.

ARTICULO 13. SUCURSALES O AGENCIAS. Las empresas de vigilancia y seguridad privada, debidamente autorizadas que requieran establecer una nueva sucursal o agencia dentro del territorio nacional, deberán obtener previamente autorización de la Superintendencia de Vigilancia y Seguridad Privada, para lo cual deberán acreditar la información sobre el personal directivo de dicha sucursal o agencia, licencia de funcionamiento de la alcaldía, certificado de existencia y representación legal.

Dentro de los sesenta (60) días siguientes a la concesión de la autorización, se deberá enviar la resolución sobre horas extras expedida por la regional del Ministerio de Trabajo y Seguridad Social, correspondiente.

ARTICULO 14. RENOVACION DE LICENCIA DE FUNCIONAMIENTO. Para la renovación de la licencia de funcionamiento de las empresas de vigilancia y seguridad privada, se deberá presentar un informe general sobre el estado de la empresa, sus sucursales o agencias, en el cual se haga una relación de los puestos vigilados, personal de vigilancia discriminado por modalidad del servicio, cantidad de armamento con que cuenta, vehículos, equipos de comunicaciones y seguridad, con la descripción de sus características, y de cualquier otro medio que se esté empleando para la prestación del servicio. Así mismo se deberá adjuntar los paz y salvos o comprobantes de pagos de los aportes parafiscales, como el comprobante de aportes a un fondo de cesantías.

PARAGRAFO 1. La Superintendencia de Vigilancia y Seguridad Privada, podrá solicitar información adicional cuando lo considere necesario.

PARAGRAFO 2. Si se omite alguna o algunas de las sucursales o agencias, se entenderá que no se continuará prestando el servicio en la misma.

ARTICULO 15. PERSONAL. El personal de las empresas de vigilancia y seguridad privada que emplea armas de fuego o cualquier otro elemento para vigilancia o seguridad privada, se denomina vigilantes y escoltas.

ARTICULO 16. INSTALACIONES. Las empresas de vigilancia y seguridad privada deberán contar con instalaciones para uso exclusivo y específico del servicio de vigilancia y seguridad privada. Estas serán adecuadas para el funcionamiento y desarrollo de la actividad a que se refiere el presente decreto, de manera que brinden protección a las personas, las armas, municiones, equipos de comunicación, de seguridad y demás elementos utilizados en el servicio.

Las instalaciones, la documentación, los medios que se utilizan, y cualquier otro elemento empleado para la prestación de los

EXCLUDED

- Sede principal, sucursales o agencias que pretende establecer.

- Modalidad del servicio que pretende ofrecer.

- Medios que pretende utilizar para la prestación del servicio, con sus características técnicas, si es del caso.

2. Adjuntar los siguientes documentos:

- Copia auténtica de la escritura de constitución y reformas de la misma.

- Certificado vigente de existencia y representación legal de la sociedad.

- Licencia de la empresa expedida por la respectiva alcaldía.

- Póliza de seguro de responsabilidad civil extracontractual, que cubra los riesgos de uso indebido de armas de fuego u otros elementos de vigilancia y seguridad privada, no inferior a 400 salarios mínimos legales mensuales vigentes, expedida por una compañía de seguros legalmente autorizada.

3. Solicitud de aprobación de instalaciones y medios por parte de la Superintendencia de Vigilancia y Seguridad Privada.

PARAGRAFO 1o. Dentro de los sesenta (60) días siguientes al otorgamiento de la licencia de funcionamiento el Representante Legal deberá enviar a la Superintendencia de Vigilancia y Seguridad Privada, los siguientes documentos:

- Certificaciones sobre afiliación del personal a un sistema de seguridad social y a una Caja de Compensación Familiar.

- Copia autenticada de la resolución de aprobación del reglamento interno de trabajo expedido por el Ministerio de Trabajo y Seguridad Social.

- Reglamento de higiene y seguridad social debidamente autenticado por el Ministerio de Trabajo y Seguridad Social y la correspondiente resolución de aprobación.

- Certificados de cancelación de aportes al Servicio Nacional de Aprendizaje y al Instituto Colombiano de Bienestar Familiar.

- Resolución sobre autorización de horas extras expedida por el Ministerio de Trabajo y Seguridad Social.

PARAGRAFO 2o. La Superintendencia de Vigilancia y Seguridad Privada verificará la información suministrada y podrá realizar visitas de inspección previa, tanto a las instalaciones de la sede principal, sucursales o agencias, como sobre los medios que se van a emplear.

ARTICULO 12. SOCIOS. Los socios de las empresas de vigilancia y seguridad privada deberán ser personas naturales de nacionalidad colombiana.

EXCLUDED

EMPRESAS DE VIGILANCIA Y SEGURIDAD PRIVADA

ARTICULO 8o. DEFINICION. Se entiende por empresa de vigilancia y seguridad privada, la sociedad de responsabilidad limitada legalmente constituida, cuyo objeto social consista en la prestación remunerada de servicios de vigilancia y seguridad privada, en la modalidad de vigilancia fija, móvil y/o escoltas, mediante la utilización de cualquiera de los medios establecidos en el artículo 6 de este decreto.

PARAGRAFO 1o. Las sociedades que se constituyan para la prestación de servicios de vigilancia y seguridad privada en los términos de este artículo, tendrán como único objeto social la prestación de estos servicios salvo el desarrollo de servicios conexos, como los de asesoría, consultoría o investigación en seguridad.

PARAGRAFO 2o. Las empresas constituidas con anterioridad a la publicación del presente decreto podrán conservar su naturaleza jurídica sin perjuicio de lo establecido en este artículo.

ARTICULO 9o. CONSTITUCION. Para constituir una empresa de vigilancia y seguridad privada se deberá solicitar autorización previa a la Superintendencia de Vigilancia y Seguridad Privada, informando los nombres de los socios y representantes legales, adjuntando las hojas de vida con las certificaciones académicas y laborales correspondientes, fotocopias de la cédula de ciudadanía y del certificado judicial de nivel nacional.

PARAGRAFO. La autorización para constituir la sociedad de vigilancia y seguridad privada deberá protocolizarse en la escritura de constitución y ésta en ningún caso obliga a conceder la licencia de funcionamiento.

ARTICULO 10. CAPITAL. Las empresas de vigilancia y seguridad privada se deben constituir con un capital social suscrito y pagado no inferior a seiscientos (600) salarios mínimos legales mensuales vigentes a la fecha de su constitución.

El Gobierno Nacional podrá establecer las cuantías mínimas de patrimonio que deberán mantener y acreditar estas empresas ante la Superintendencia de Vigilancia y Seguridad Privada.

Aquellas empresas que se hallen funcionando con anterioridad a la vigencia del presente decreto, en el plazo de dos (2) años contados a partir de la fecha de publicación del mismo, deberán cumplir con lo establecido en este artículo.

ARTICULO 11. LICENCIA DE FUNCIONAMIENTO. La Superintendencia de Vigilancia y Seguridad Privada, podrá expedir licencia de funcionamiento, de carácter nacional, previo el cumplimiento de los siguientes requisitos por parte del solicitante:

1. Solicitud dirigida a la Superintendencia de Vigilancia y Seguridad Privada, suscrita por el Representante Legal, en la cual se informe:

EXCLUDED

organizaciones empresariales, públicas o privadas.

4. Los servicios comunitarios de vigilancia y seguridad privada.

5. Los servicios de capacitación y entrenamiento en vigilancia y seguridad privada.

6. Los servicios de asesoría, consultoría e investigación en seguridad.

7. La fabricación, instalación, comercialización y utilización de equipos para vigilancia y seguridad privada.

8. Utilización de blindajes para vigilancia y seguridad privada.

ARTICULO 5o. MEDIOS PARA LA PRESTACION DE SERVICIOS DE VIGILANCIA Y SEGURIDAD PRIVADA. Los servicios de vigilancia y seguridad privada sólo podrán utilizar para el desarrollo de sus actividades aquellas armas de fuego, recursos humanos, animales, tecnológicos o materiales, vehículos e instalaciones físicas, y cualquier otro medio autorizado por la Superintendencia de Vigilancia y Seguridad Privada.

ARTICULO 6o. MODALIDADES PARA LA PRESTACION DE LOS SERVICIOS DE VIGILANCIA Y SEGURIDAD PRIVADA. Los servicios de vigilancia y seguridad privada podrán autorizarse en cuatro (4) modalidades:

1. Vigilancia fija. Es la que se presta a través de vigilantes o de cualquier otro medio, con el objeto de dar protección a personas o a bienes muebles o inmuebles en un lugar determinado.

2. Vigilancia móvil. Es la que se presta a través de vigilantes móviles o cualquier otro medio, con el objeto de dar protección a personas, bienes muebles o inmuebles en un área o sector delimitado.

3. Escolta. Es la protección que se presta a través de escoltas con armas de fuego, o de servicios de vigilancia y seguridad privada no armados a personas, vehículos, mercancías o cualquier otro objeto, durante su desplazamiento.

4. Transporte de valores. Es el servicio de vigilancia y seguridad privada que se presta para transportar, custodiar y manejar valores y el desarrollo de actividades conexas.

PARAGRAFO. El Gobierno Nacional podrá reglamentar el desarrollo operativo de estas modalidades.

ARTICULO 7o. CONTROL. La Superintendencia de Vigilancia y Seguridad Privada ejercerá control, inspección y vigilancia sobre todas las personas naturales o jurídicas que desarrollen actividades de vigilancia y seguridad privada y sus usuarios de conformidad con lo establecido en la ley.

TITULO II

SERVICIOS DE VIGILANCIA Y SEGURIDAD PRIVADA CON ARMAS
CAPITULO I

EXCLUDED

DIARIO OFICIAL. AÑO CXXIX. N. 41220. 11, FEBRERO, 1994. PAG. 19

DECRETO NUMERO 356 DE 1994
(febrero 11)

POR EL CUAL SE EXPIDE EL ESTATUTO DE VIGILANCIA Y SEGURIDAD PRIVADA

El Presidente de la República de Colombia, en ejercicio de las facultades extraordinarias conferidas por el literal j) del artículo 1° de la Ley 61 de 1993, y oído el concepto de la Comisión Parlamentaria de que trata el artículo 2° de la misma Ley,

DECRETA:

TITULO I

ASPECTOS GENERALES

ARTICULO 1o. OBJETO. El presente decreto tiene por objeto establecer el estatuto para la prestación por particulares de servicios de vigilancia y seguridad privada.

ARTICULO 2o. SERVICIOS DE VIGILANCIA Y SEGURIDAD PRIVADA. Para efectos del presente decreto, entiéndese por servicios de vigilancia y seguridad privada, las actividades que en forma remunerada o en beneficio de una organización pública o privada, desarrollan las personas naturales o jurídicas, tendientes a prevenir o detener perturbaciones a la seguridad y tranquilidad individual en lo relacionado con la vida y los bienes propios o de terceros y la fabricación, instalación, comercialización y utilización de equipos para vigilancia y seguridad privada, blindajes y transportes con este mismo fin.

ARTICULO 3o. PERMISO DEL ESTADO. Los servicios de vigilancia y seguridad privada, de que trata el artículo anterior, solamente podrán prestarse mediante la obtención de licencia o credencial expedida por la Superintendencia de Vigilancia y Seguridad Privada, con base en potestad discrecional, orientada a proteger la seguridad ciudadana.

La Superintendencia de Vigilancia y Seguridad Privada con base en esa misma potestad, podrá suspender o cancelar la licencia o credencial expedida.

ARTICULO 4o. CAMPO DE APLICACION. Se hallan sometidos al presente decreto:

1. Los servicios de vigilancia y seguridad privada con armas de fuego o con cualquier otro medio humano, animal, tecnológico o material.

2. Los servicios de transporte de valores.

3. Los servicios de vigilancia y seguridad de empresas u

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b. Internal Audit will periodically perform on-site reviews of disbursements at the operating units which use a Manager's Expense account to assure that the quarterly review, referred to above, includes all appropriate transactions.

c. As part of the operating unit's TCS, the General Manager's supervisor should approve the amount for the Manager's Expense account.

If an operating unit does not have a Manager's Expense account and would like to use one, [redacted] CBII Vice President and Controller, should be contacted for authorization. The Financial & Administrative Policies relating to this subject are:

X Internal Control A-1.0, pp. 1/7
X Quarterly Representation Letter B-3.0, pp. 1-6
X Fiduciary Responsibilities of Local Chief Financial Officers A-6.0, pp. 1-2
X FCPA commentary and the Company's "Statement of Policies & Procedures," A-2.0, pp. 1-3 (and exhibits)

Please contact me if you have any questions.

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MEMORANDUM

TO: Distribution

DATE: November 30, 1999

FROM: [redacted]

PHONE: 513-768-4933

SUBJECT: Accounting for Confidential Payments

This memorandum confirms current practices superceding previous guidance provided in memoranda from [redacted] These practices help ensure operating units have accurate books and records and adequate systems of internal accounting controls, while allowing appropriate confidentiality.

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There are two options for recording confidential payments. These are the only two options unless you receive authorization to use another method from [redacted] CBII Vice President and Controller.

1. Follow standard Company practices in recording and classifying these transactions in the operating unit's books and records; or

2. Record these transactions in a Manager's Expense account and comply with the following procedure:

   a. The General Manager will maintain the details and documents supporting the transactions recorded in the Manager's Expense account.

      At least once each quarter, the Manager of the San José, Costa Rica, Internal Audit Regional Office will perform an on-site review of each transaction recorded in the Manager's Expense account to determine whether:

      - The transaction was properly authorized, documented and supported;
      - Documentation and support exists for each transaction (a list of such transactions should be prepared by the local controller); and
      - If required, transactions were reported on an appropriate quarterly Foreign Corrupt Practices Act Compliance Certificate.

      During this review, the Internal Audit Manager may request copies of supporting details and documents for further review with the Law Department.

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From:
To:
Date: 11/26/01 3:52PM
Subject: FCPA information

Gentlemen,

Attached, for your information, is a memo I distributed in 1999 regarding accounting for confidential payments. Please call me if you have questions.

Regards,

CC:

Colombia
Balance Sheet
June 30, 2003

	Colombia Consolidated
Cash	$ 83,460
Trade receivables, net	322,971
Other receivables, net	3,265,109
Inventories	23,876,530
Prepaid expenses	971,415
Other current assets	245,886
Total current assets	28,765,371
PP&E, net	27,149,874
LT receivables/investments/AHD	1,096,293
Deferred charges	458,810
Total assets	57,470,348
Notes payable	-
LT debt due within one year	-
Accounts payable	5,289,653
Accrued liabilities	4,381,216
Total current liabilities	9,670,869
LT debt	563,125
Pension & severance	6,372,819
Other liabilities	818,576
Total liabilities	17,425,389
Common Stock, PIC, Retained Earnings	(61,089,686)
Other comprehensive income	(360,000)
Intercompany receivables/payables	101,494,645
Total shareholders' equity	40,044,959
Total liabilities and shareholders' equity	57,470,348

CBI-V1-001-001458

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER 2003 (US$)

Country	Subsidiary	Amount (US$)	Government Branch	Description/Comments
Colombia	C.I. Bananos de Exportación	5,726	Military and Police Officials	Facilitating payments for security services. (9 payments of less than $70; and four payments of $185, $245, $1,020 and $2,120)
		38,837	Papagayo Association, a "Convivir." (Convivirs are government licensed security providers.)	Payment for security services.
		4,217	DIAN (Customs Agency)	Through the banana trade association (Augura), all banana companies made donations for DIAN's Implementation of "Project SYGA," which will enable the companies to submit data to DIAN electronically rather than manually.
		36	Colombian Agricultural Institute ("CAI")	Dinner with the CAI director to discuss the importation of maristems.
	TOTAL	48,816		

Ex.Rate: 1 COP = .000356179 USD

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JANUARY 1 - MARCH 31, 2003

COUNTRY & COMPANY	PRINCIPAL BUSINESS		1st Quarter 2003	1st Quarter 2002
COLOMBIA				
Banadex	Banana Operations		48,816	57,780
COSTA RICA				
Cobal	Banana Operations		0	0
Bocas Fruit Company (Sixaola)	Banana Operations		0	0
Chiquita Fresh Tropical Management	Banana Operations		0	0
Great White Fleet (U.S.) Ltd.	Shipping Operations		1,083	1,119
		Sub-total	1,083	1,119
HONDURAS				
Tela Railroad	Banana Operations		7,797	6,087
Great White Fleet, Ltd.	Shipping Operations		4,580	7,494
		Sub-total	12,377	13,580
IVORY COAST				
Compagnie des Bananes de Cote d'Ivoire	Banana Operations		0	422
PANAMA				
Chiriqui Land Company	Banana Operations		175	149
Bocas Fruit Company	Banana Operations		12,543	19,360
Puerto Armuelles Fruit Company	Banana Operations		200	1,505
		Sub-total	12,918	21,015
UNITED STATES				
Chiquita Brands International, Inc.			331	631
TOTAL PAYMENTS			75,525	94,547

Note: No payments reported by employees in countries not listed.

Note: Reports are assigned to the country where reporting person is based.

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From: [redacted]
To: [redacted]
Date: 1/15/03 3:35PM
Subject: Manager Fund

Gentlemen, just to have you all informed: the withholding income tax on manager funds payments will increase from 24.5% to 35% plus a 10% surcharge on the tax paid (38.5%) as result of the new income tax laws in Colombia for 2003.

2003 Forecast

Payment:	US$ 85,500 (2,850 M boxes x US$0.03)
withholding tax 35%:	US$ 46,040 (vs $27,745 = $18,295 incremental)
Surcharge 10%:	US$ 4,604 (incremental and due in 2004)
Total:	US$136,144

Regards,
[redacted]

3RD STORY of Level 1.printed in FULL format.

April 25, 2002

LENGTH: 232 words

HEADLINE: COLOMBIA-WEAPONS NICARAGUAN RIFLES MAY BE IN THE HANDS OF COLOMBIAN PARAMILITARIES

BODY:

Bogota, Apr 25 (EFE).- Some 3,000 AK-47 rifles and five million rounds of ammunition smuggled into Colombia may be in the hands of paramilitaries, El Tiempo reported Thursday.

Nicaragua is said to have sold to police in Panama, but officials there deny having anything to do with the weapons shipment.

The Bogota daily said it received the information from a member of the high command of the United Self-Defense Forces of Colombia (AUC), the country's main right-wing paramilitary group.

The weapons entered the country through the northwestern region of Uraba, a territory "controlled by us," according to the AUC leader.

The rifles and ammunition arrived in the province of Antioquia last November aboard a Panamanian-flagged vessel.

The shipment, valued at more than $ 5 million, eluded authorities in Colombia, Nicaragua, Panama and Guatemala.

The weapons reportedly were sold by Nicaragua to Panama, through a Guatemala-based company and then shipped to Colombia.

Nicaraguan authorities said that they sold the weapons to an Israeli-owned company in Guatemala City, ostensibly for Panamanian police, who deny making the purchase.

This case "is like a novel," Colombian Attorney General Luis Camilo Osorio said as he asked the international community to help "shutdown mafias and work together to fight against weapons and drug smuggling and combat crime."

JOURNAL-CODE: WEFE

LOAD-DATE: April 25, 2002

2ND STORY of Level 1 printed in FULL format.

Bloomberg News

April 25, 2002, Thursday 11:17 AM Eastern Time

ENGTH: 198 words

EADLINE: COLOMBIA ON TRAIL OF 3,000-GUN SHIPMENT, PAPER SAYS

YLINE: Robert Willis in Bogota (571) 317-4000 (ext. 230) or willis@bloomberg.net or through the New York newsroom (212) 318- 2730. Editor: . Brown.

ATELINE: Bogota

ODY:
Colombia is trying to determine whether a clandestine shipment of 3,000 eapons and munitions that entered the country aboard a Panama-flagged vessel as destined for leftist rebels or rightist paramilitaries, the daily El Tiempo aid.

A member of the United Self-Defense Forces of Colombia, the rightist aramilitary umbrella group, told El Tiempo the weapons, AK-47 semiautomatic ifles, may be in the hands of the AUC, as the group is known, because it ontrols the port of Turbo where the shipment arrived, the paper said.

Nicaragua says it sold the weapons to a legally constituted Israeli-owned ompany based in Guatemala City, while Panama said the end-user certificate lleging the weapons were going to the Panama police was forged, the daily said.

The weapons were shipped aboard the Oterloo in crates of plastic balls and rrived in Turbo, on the Caribbean coast, on Nov. 10, the daily said. Both the UC and leftist guerrillas are believed to be boosting their military capacities o step up the four-decade civil war after peace talks between the government nd the largest leftist guerrilla group broke off in February.

Tiempo; 4-25; Sec. 1-1,2 TMPO <GO>)

ORRECTION: Corrects first paragraph to say the arms entered the country.

OAD-DATE: April 26, 2002

Organization of American States
www.oas.org

E-121/02

June 20, 2002

OAS NAMES [redacted] TO COORDINATE ARMS SHIPMENT INVESTIGATION

Organization of American States (OAS) Secretary General [redacted] announced Thursday the appointment of United States diplomat [redacted] to coordinate an investigation into the circumstances surrounding the export and delivery of a shipment of weapons and ammunition that originated in Nicaragua.

The Foreign Ministers of Nicaragua, Panama and Colombia wrote the Secretary General recently, asking that "the OAS assist our countries in investigating the matter, through the appropriate mechanisms."

The Ministers also asked for the findings and recommendations to be submitted to the three countries, within a reasonable time frame, "so as to accurately determine what took place and suggest ways to prevent similar situations in the future."

[redacted] has held senior U.S. government positions, serving among other things, as Ambassador in Colombia, director of the counter-terrorism office and special envoy for Central America. During his lengthy diplomatic career, [redacted] has served under four presidents.

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Ambassador [redacted] was appointed by Secretary General [redacted] in June to lead the Secretariat's investigation. He has held senior U.S. government positions, serving among other things, as Ambassador in Colombia, director of the Counter-Terrorism Office of the Department of State and Special Envoy for Central America. [redacted] has served under four U.S. presidents during his lengthy career.

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CBI-V1-001-001635

NSD CHIQUITA 3278

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Organization of American States
www.oas.org

E-148/02

July 23, 2002

FIRST PHASE OF OAS ARMS SHIPMENT INVESTIGATION COMPLETE

Ambassador [redacted] Special Representative of the Secretary General of the Organization of American States (OAS) in charge of investigating the circumstances surrounding the export of a shipment of arms and ammunition that allegedly originated in Nicaragua and apparently fell into the hands of the United Self-Defense Forces of Colombia, today announced the completion of the first phase of his investigation.

The first phase of the investigation involved collecting, analyzing and determining the facts of the case, based on available information including documents provided by the three governments who requested the OAS investigation: Colombia, Nicaragua and Panama.

"Our team is working to uncover all the facts in this case and will make a full report to the Secretary General. We are receiving complete cooperation from the governments involved and are confident that the facts will come to light", said Ambassador Busby.

As part of the second phase of the investigation, and with the purpose of collecting additional information on the ground, the Ambassador will travel in mid-August to meet with officials of the three Governments as well as with individuals with direct knowledge of the case.

At the same time, members of [redacted] team of investigators are looking at ways to strengthen arms control agreements and mechanisms in the hemisphere, including how to ensure the effective implementation of the provisions of the Inter-American Convention Against the Illicit Manufacturing of and Trafficking in Firearms, Ammunition, Explosives, and Other Related Materials.

"This investigation is very important for the OAS since it will enable the Organization to assist the governments of the region to put into place more effective controls on arms trafficking", said [redacted] The Ambassador added that he expected to present his report in September.

CBI-V1-001-001634

REDACTED

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Reporter:
This story goes back to October 2001, when a group of investigators headed [redacted] [?] from the American SEC, imposed sanctions on Chiquita Brands because its Colombian subsidiary paid a bribe in Colombia.

[redacted] - Investigator SEC
According to the papers I have here, the bribe was to obtain an export-import wharf in Turbo...

Reporter:
In the opinion of the new director of DIAN Mario Aranguren, the procedure followed by his predecessors to grant the license to operate the port is not clear.

[redacted] - Director of DIAN
... however, we should have looked to see what kind of investigation was previously performed by DIAN. Which documents were used to grant all these operation permits...

Reporter:
Banadex and its employees are being investigated because 14 containers were unloaded from the boat Otterloo on their wharf and the 3,000 guns in those containers were loaded on trucks and sent to Castaño's paramilitaries.

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Second Report
La Red Independiente

Background: ARMS TRAFFICKING

Newscaster:
Chiquita Banana, the largest multinational banana exporting company in Colombia is being investigated because it received a shipment of Nicaraguan weapons destined to paramilitary groups in their warehouses in Turbo, Antioquia

On Screen: CHIQUITA COMES BACK AND PLAYS – BANANA COMPANY DEALS IN WEAPONS
Chiquita Banana song in background

Reporter:
The multinational banana company that bribed DIAM officials to obtain this private port in Turbo is now being investigated for its participation in the smuggling of 3,000 Nicaraguan guns destined to paramilitary groups.

[redacted] – Nicaragua's Intelligence Commander
The ship Otterloo arrived in Turbo, Colombia, and was unloaded by the shipping company Banadex two days later...

Reporter:
According to documents in this investigation, Banadex is entirely controlled by Chiquita.

Reporter speaking to [redacted]
... they [the arms] disappeared from Banadex's wharf...(?)

[redacted] – Director of DAS (Departamento Administrativo de Seguridad – Colombia's equivalent to the FBI)
Several companies, private and public persons and natural and juridical persons are being investigated.

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solve the issue by naming former US ambassador in Colombia [redacted] as an independent mediator in this case.

[redacted] - Panama's Minister of State:
We cooperated with the authorities of Colombia, Nicaragua and the United States in the investigation...

Reporter:
In addition to Panama, whose name, port and ship were used in the smuggling, and Nicaragua, whose police sold the guns; the transaction was made by a Guatemalan arms dealer, and the American State Department protested because the agents who wanted to capture the smugglers in the act were alerted by Nicaragua through the press.

[redacted] - Panama's Minister of state:
There was a second shipment, law enforcement agencies from the US, Nicaragua, Colombia and Panama were set in motion to capture the smugglers. This operation was exposed...

Reporter:
[redacted] who received from the OAS' General Assembly the mission of establishing responsibilities among members for violations to the Multilateral Arms Trafficking Agreement, must present his report by the end of this month.

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[redacted] Panama's Minister of State:
We have rebuked Nicaraguan authorities – why did they not ask or consult Panamanian authorities?

Reporter:
Suspicions fall on the custom assessors who certified the gun shipment was toys, but also on those within the banana organization who unloaded the shipment and sent the guns in trucks to [redacted] criminal organization.

[redacted] Customs Director, DIAN
If from the law's standpoint, there has been some king of violation, there would be some kind of punishment...Naturally, the fault could not only be the official's, but of all those, who somehow participated in receiving the shipment.

Reporter:
Results of the investigation are expected before the current government is over.

Background: INTERNATIONAL PROBLEM

Newscaster:
However, the matter does not end there, the OAS is investigating if Nicaragua or Panama violated gun trafficking international agreements. A former American ambassador in Colombia, [redacted] will conduct the investigation.

On Screen: [redacted] INVESTIGATES – FORMER US AMBASSADOR INVESTIGATES GUN TRAFFICKING

Reporter:
Because of the Nicaraguan gun shipment that wound up in the hands of [redacted] criminal organization, five OAS countries have exchanged a series of mutual accusations. The multilateral organization has tried to

Transcripts of Colombian TV news Reports
Re: Arms Smuggling

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First Report - Noticias *Uno*

Background: INVESTIGATION

Newscaster:
Now, an issue being investigated by Noticias Uno: the smuggling of weapons destined to paramilitary groups. The machine guns came in through the port of Uraba and declared as toys. The DIAN (Direccion de Impuestos y Aduanas Nacionales –Colombia's port and customs agency) said it would investigate if custom officials were involved.

On Screen: CHIQUITA DEALS WEAPONS – MULTINATIONAL COMPANY IMPLICATED IN SMUGGLING
Chiquita Banana song in background

Reporter:
This private wharf in Turbo, Uraba, received a shipment of 1,500 AK 47 machine guns sold by the Nicaraguan police to [redacted] paramilitary group. As *Noticias Uno* had noted, this wharf is under a special system, which allows it to be operated exclusively by the multinational Chiquita Banana Company. The boat unloaded 23 containers of rubber balls, which had been loaded in Mexico, but 14 of them were guns secretly loaded in Nicaragua.

[redacted] Customs Director, DIAM:
This shipment began...came in with different types of declared products...

Reporter:
The Nicaraguan police said it had sold the guns to the Panamanian police, but they [The Panamanian police] absolutely deny this.

[redacted] -Director of the Panamanian Police:
They never sold anything to the Panamanian National Police.

REDACTED

REDACTED

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They also captured [redacted] an employee of a brokerage firm, and [redacted] who were DIAN officials.

Simultaneously, in the town of Apartado, the DAS captured [redacted] the latter was an employee of Banadex, a port service company.

The Hypothesis

Although the manner in which this arsenal was introduced into the country has not been conclusively established, according to DAS detectives, their hypothesis is the most plausible.

The business, according to the police, began in 2001, when [redacted] was contacted by the AUC in Turbo, and they proposed he help them smuggle the guns.

According to the DAS, [redacted] decided to have [redacted] unemployed, terminally ill and with economic problems, lend his name in order to create an import company.

On May 29, 2001, [redacted] two other persons registered [redacted] in the Chamber of Commerce in Uraba. The purpose of the company was to import and market appliances.

The police established that the other two persons who registered the company were local farmers who did not know how to read or write. According to the DAS, [redacted] only signed documents for small appliance importations made by the company as a front.

Some time later, Colombia's police intelligence determined that the arsenal was sold by the Nicaraguan police, seemingly, to its Panamanian counterpart. Later, it was discovered that the Panamanian police had not bought anything, and it had all been a deception by the smugglers.

Because of this scandal, in January 2003, the OAS presented the results of its investigation that concluded Nicaragua was "guilty of professional negligence" and violating articles in the Inter-American Convention Against the Illicit Manufacturing of and Trafficking in Firearms, Ammunition, Explosives, and Other Related Materials. Colombia was charged with corruption, and Panama was exonerated.

According to the DAS, there was a corruption chain in Colombia, of which [redacted] was a link, and one by one they have been captured. However, a DIAN official is still on the loose, and he may lead to other accomplices.

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Otterloo Case Press Coverage
August 19, 2003

DIAN Official Still on the Loose

- The unusual link in the Otterloo case

La Nación - Colombia

Authorities captured a man, who lent his name to import 3,000 rifles, through an appliance store. The "partners" were two illiterate farmers.

The investigation into the smuggling of 3,000 AK-47 rifles that arrived in Colombia from Central America on board the Otterloo, and which were destined to the paramilitary groups, led investigators to a northeast community in Medellin.

On July 27, 2003, 15 DAS agents arrived at a house in the Aranjuez neighborhood. It was the home of the legal representative of the company that imported the 23 containers, which supposedly contained plastic balls.

When the detectives knocked on the door and asked for Nelson Saldarriaga Cuartas, an emaciated and badly dressed man came to the door and claimed to be the man they were looking for. After examining his identification documents and establishing it was in fact Saldarriaga, the man was arrested.

Documents from the investigation's file indicate that Saldarriaga, 33, is the representative of Inversiones Banoly, a front company, which the police believe was created with the sole purpose of executing a gigantic arms-smuggling operation.

However, after researching his activities, they concluded the man was used in the smuggling operation exposed in April 2002 by *El Tiempo*.

Thanks to the documents he signed on Nov. 5, 2001, the Panamanian ship Otterloo disembarked in Turbo 14 containers [full of arms] mixed with another nine, without any problems.

The toys they were supposed to hold were replaced with guns and 5 million rounds of 7.62 mm. bullets, which found their way into the hands of a paramilitary group [Autodefensas Unidas de Colombia (AUC)]. The head of this group, Carlos Castaño, said, "It's the best goal I have scored."

NEW LINK

"He (Saldarriaga) has never had the means or the money to create a company that could import [even] one container. He is poor and unemployed," said one of the detectives who captured Saldarriaga.

In addition, sources close to the investigation told our reporters, that the man is terminally ill and is dependent on drugs. Because of this, although the man is still linked to the case, the authorities are searching for the person who set him up.

A few minutes after Saldarriaga's detention, the DAS captured his older brother, Erasmo, 35, who is a businessman in that city.

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FCPA Reports sent to Cincinnati

Confidential Treatment
Request by Chiquita Brands

V. I am aware of the following payment(s), contibution(s), donation(s), barter transaction(s), gift(s), or other transfer (s) of anything of value described in Section III. a. 1,2,3 and 4.

Institution	Recipient's Name	Recipient's Position	Purpose of Payment	Amount of Payment in Local Currency	Payment in US$	Method of Payment	Date of Payment
Police	[redacted]	Middle Man	Security Support (Ports)	$1,000,000.00	$951.19	Cash	01/23/96
Army	[redacted]	Middle Man	Security Support (Urabá)	$1,750,000.00	$1,685.14	Cash	02/27/96
Army	[redacted]	Middle Man	Security Support (Santa Marta)	$3,000,000.00	$2,873.37	Cash	03/13/96
			TOTALS 1ST QUARTER 1996		$5,535.70		

VI. I am aware of the following instances in which the Company's books, records and accounts are inaccurate.

Signature [redacted]

Print Name [redacted]

Title C.A.O.

Company C.I. Banadex

Period Covered
(Circle Appropriate Period)

January 1 - March 31, 1996

April 1 - June 30, 1996

July 1 - September 30, 1996

October 1 - December 31, 1996

4CHQ1-000776

CBI-V1-001-001643

TOTAL P.02

Confidential Treatment
Request by Chiquita Brands

852-5675
8676
77
78

4CHQ1-000714

CBI-V1-001-001749
NSD CHIQUITA 3355

TELEFAX COVER LETTER

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COMPAÑIA AGRICOLA DEL GUAYAS
Quinta Nº 504 y Dátiles (URDESA)
Guayaquil • Ecuador
Office Phone: 593 . 4 - 389100 Office Fax: 593 - 4 . 381583
389567

TO	
[redacted] Internal Audit Cinci	cc.: [redacted]
DATE Feb. 28, 1991	FROM [redacted]

RE: General Manager's Expense/Expense Account Codes

In response to your February 20, 1991 memo on this subject, to the best of my knowledge and belief, such accounts are not employed by either the Ecuador or Santa Marta divisions. (By copy of this memo to Messrs. [redacted] I ask that they advise me at once if this is incorrect.)

Please let me know if this memo is satisfactory for your purposes.

TOTAL NUMBER OF PAGES INCLUDING THIS 1

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Chiquita Brands International

From [redacted]

[redacted]

Confidential Treatment
Request by Chiquita Brands

I did review the supporting documentation for the disbursements supporting Bananex & CFS Hgr's expenses.

I have made some translation to the descriptions written in Spanish. I also numbered the transactions, for 1993 there were 2 transactions that [redacted] had travel that I was unable to locate their support (✓ tickmark). July's transactions Sept, Oct, Nov and Dec 1993 are missing.

For 1992 only 6 transactions were supported.

[redacted]

[redacted] TURBO

4CHQ1-000679

CBI-V1-001-001722

NSD CHIQUITA 3382

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Listing of all transactions to record General Managers' Expenses for the period of January 1, 1992 to December 31, 1992

CBII INTERNAL AUDIT DEPARTMENT
1992 GENERAL MANAGERS' EXPENSES

Prepared by: [redacted]
Date Prepared:

MONTH	DATE OF TRANSACTION	ACCT. IV? OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS (OR CASH OFFICE RECORDS)	COMMENTS
August	92.08.08	60-16-01-00	60-16-01-00	10,000,000	14,410	Turbo Security payment	Manager's Expense BDX
August	92.08.11	60-16-01-00	60-16-01-00	400,000	577	Turbo Security payment	Manager's Expense CPS
August	92.08.20	60-16-01-00	60-16-01-00	250,000	361	Turbo Security payment	Manager's Expense CPS
August	92.08.20	60-16-01-00	60-16-01-00	200,000	289	Turbo Security payment	Manager's Expense CPS
August	92.08.26	60-16-01-00	60-16-01-00	100,000	143	Turbo Security payment	Manager's Expense CPS
August	92.08.26	60-16-01-00	60-16-01-00	118,350	185	Travel Expenses	Payment by CPS
August	92.08.30	60-16-01-00	60-16-01-00	250,000	361	Turbo Security payment	Manager's Expense CPS
August	92.09.01	60-16-01-00	60-16-01-00	2,500,000	3,613	Army pay/per diem expenses	Payment by CPS
September	92.09.01	60-16-01-00	60-16-01-00	939,350	1,351	Medical Equipment	Payment by BDX
September	92.09.10	60-16-01-00	60-16-01-00	250,000	359	Turbo Security payment	Manager's Expense CPS
September	92.09.14	60-16-01-00	60-16-01-00	250,000	359	Turbo Security payment	Manager's Expense CPS
September	92.09.14	60-16-01-00	60-16-01-00	4,000,000	5,744	Turbo Security payment	Manager's Expense CPS
September	92.09.14	60-16-01-00	60-16-01-00	250,000	359	Turbo Security payment	Manager's Expense CPS
September	92.09.15	60-16-01-00	60-16-01-00	350,000	502	Turbo Security payment	Payment by CPS
September	92.09.15	60-16-01-00	60-16-01-00	62,826	89	Travel Expenses	Payment by CPS
September	92.09.30	60-16-01-00	60-16-01-00	65,334	93	Travel Expenses	Manager's Expense CPS
September	92.09.30	60-16-01-00	60-16-01-00	2,750,000	3,939	Turbo Security payment	Manager's Expense CPS
October	92.10.01	60-16-01-00	60-16-01-00	1,250,000	1,779	Turbo Security payment	Payment by CPS
October	92.10.21	60-16-01-00	60-16-01-00	881,200	1,168	Donation to Army	Payment by CPS
October	92.10.30	60-16-01-00	60-16-01-00	80,000	111	Donation to Army	Manager's Expense CPS
October	92.10.30	60-16-01-00	60-16-01-00	250,000	1,013	Turbo Security payment	Payment by CPS
November	92.11.17	60-16-01-00	60-16-01-00	150,000	207	Donation to Army	Manager's Expense CPS
November	92.11.17	60-16-01-00	60-16-01-00	2,500,000	3,461	Turbo Security payment	Manager's Expense CPS
November	92.11.21	60-16-01-00	60-16-01-00	250,000	345	Turbo Security payment	Manager's Expense CPS
November	92.11.21	60-16-01-00	60-16-01-00	250,000	347	Turbo Security payment	Manager's Expense CPS
November	92.11.26	60-16-01-00	60-16-01-00	10,000	14	Turbo Security payment	Payment by CPS
November	92.11.26	60-16-01-00	60-16-01-00	109,360	151	Vehicle Rental	Payment by CPS
November	92.11.26	60-16-01-00	60-16-01-00	80,000	111	Donation to Army	Manager's Expense CPS
November	92.11.26	60-16-01-00	60-16-01-00	2,500,000	3,460	Turbo Security payment	Manager's Expense BDX
November	92.11.27	60-16-01-00	60-16-01-00	5,000,000	6,919	Turbo Security payment	Payment by CPS
November	92.11.27	60-16-01-00	60-16-01-00	30,000	42	Vehicle Rental	Manager's Expense CPS
November	92.11.27	60-16-01-00	60-16-01-00	5,000,000	6,892	Turbo Security payment	Manager's Expense CPS
November	92.11.29	60-16-01-00	60-16-01-00	250,000	345	Turbo Security payment	Manager's Expense CPS
November	92.11.30	60-16-01-00	60-16-01-00	250,000	345	Turbo Security payment	Manager's Expense CPS
November	92.11.30	60-16-01-00	60-16-01-00	2,650,000	3,651	Turbo Security payment	Payment by CPS
November	92.12.01	60-16-01-00	60-16-01-00	210,000	286	Vehicle Rental	Payment by CPS
December	92.12.21	60-16-01-00	60-16-01-00	55,745	76	Travel Expenses	
December	92.12.21	60-16-01-00	60-16-01-00				
			TOTAL	101,719,715	140,417		

(11) (12) (14) (15)

4CHQ1-000678

CBI-V1-001-001721

Confidential Treatment
Request by Chiquita Brands

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1992 TURBO

OUR AUDIT ONLY VERIFIED 1993 — WE DID NOT ESTABLISH THAT THESE WERE RECORDED IN THE OPERATING LEDGER.

DIVISION: TURBO
Phone #: 331 34 [illegible]
Prepared By:
Date Prepared:

CBI INTERNAL AUDIT DEPARTMENT
1992 GENERAL MANAGERS' EXPENSES

Listing of all transactions to control General Manager's expenses for the period of January 1, 1992 to December 31, 1992.

MONTH	DATE OF TRANSACTION	ACCT. INV# OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
January	92.01.15	60-16-01-00	60-16-01-00	5,000,000	7,751	Turbo Security payment	Manager's Expense CFS
January	92.01.14	60-16-01-00	60-16-01-00	5,000,000	7,577	Turbo Security payment	Manager's Expense CFS
January	92.01.15	60-16-01-00	60-16-01-00	5,000,000	7,601	Turbo Security payment	Manager's Expense CFS
January	92.01.16	60-16-01-00	60-16-01-00	5,000,000	7,652	Turbo Security payment	Manager's Expense CFS
March	92.03.11	60-16-01-04	60-16-01-00	300,000	407	Turbo Security payment	Manager's Expense CFS
March	92.03.18	60-16-01-04	60-16-01-00	250,000	388	Turbo Security payment	Manager's Expense CFS
March	92.03.17	60-16-01-00	60-16-01-00	300,000	778	Turbo Security payment	Manager's Expense CFS
March	92.03.30	60-16-01-00	60-16-01-00	3,000,000	4,636	Turbo Security payment	Manager's Expense CFS
March	92.03.20	60-16-01-00	60-16-01-00	350,000	546	Turbo Security payment	Manager's Expense CFS
March	92.03.20	60-16-01-00	60-16-01-00	2,000,000	3,118	Donation to Army	Payment by CFS
March	92.03.20	60-16-01-00	60-16-01-00	5,000,000	7,725	Turbo Security payment	Manager's Expense CFS
March	92.03.20	60-16-01-00	60-16-01-00	600,000	921	Turbo Security payment	Manager's Expense CFS
April	92.04.13	60-16-01-00	60-16-01-00	3,250,000	4,935	Turbo Security payment	Manager's Expense CFS
April	92.04.20	60-16-01-00	60-16-01-00	118,495	181	Travel Expenses	Payment by CFS
May	92.05.07	60-16-01-00	60-16-01-00	1,300,000	1,974	Turbo Security payment	Manager's Expense CFS
May	92.05.11	60-16-01-00	60-16-01-00	450,000	681	Turbo Security payment	Manager's Expense CFS
May	92.05.11	60-16-01-00	60-16-01-00	57,740	87	Travel Expenses	Payment by CFS
May	92.05.13	60-16-01-00	60-16-01-00	2,500,000	3,766	Turbo Security payment	Manager's Expense CFS
May	92.05.19	60-16-01-00	60-16-01-00	53,230	81	Travel Expenses	Payment by CFS
May	92.05.19	60-16-01-00	60-16-01-00	17,500	26	Travel Expenses	Payment by CFS
May	92.05.19	60-16-01-00	60-16-01-00	57,840	87	Travel Expenses	Payment by CFS
May	92.05.19	60-16-01-00	60-16-01-00	155,050	236	Travel Expenses	Payment by CFS
May	92.05.22	60-16-01-00	60-16-01-00	111,530	167	Travel Expenses	Payment by CFS
June	92.06.10	60-16-01-00	60-16-01-00	300,000	451	Turbo Security payment	Manager's Expense CFS
June	92.06.10	60-16-01-00	60-16-01-00	53,510	80	Travel Expenses	Payment by CFS
June	92.06.11	60-16-01-00	60-16-01-00	250,000	379	Turbo Security payment	Manager's Expense CFS
June	92.06.17	60-16-01-00	60-16-01-00	150,000	221	Turbo Security payment	Manager's Expense CFS
June	92.06.18	60-16-01-00	60-16-01-00	3,000,000	4,411	Turbo Security payment	Manager's Expense CFS
June	92.06.18	60-16-01-00	60-16-01-00	1,000,000	1,470	Turbo Security payment	Manager's Expense CFS
June	92.06.18	60-16-01-00	60-16-01-00	156,130	118	Travel Expenses	Payment by CFS
June	92.06.20	60-16-01-00	60-16-01-00	156,150	118	Travel Expenses	Payment by CFS
June	92.06.20	60-16-01-00	60-16-01-00	2,700,000	3,817	Turbo Security payment	Manager's Expense CFS
June	92.06.24	60-16-01-00	60-16-01-00	5,150,000	7,636	Turbo Security payment	Manager's Expense CFS
June	92.06.24	60-16-01-00	60-16-01-00	250,000	359	Turbo Security payment	Manager's Expense CFS
July	92.07.08	60-16-01-00	60-16-01-00	62,100	89	Turbo Security payment	Manager's Expense DDX
July	92.07.09	60-16-01-00	60-16-01-00	2,500,000	3,571	Turbo Security payment	Manager's Expense DDX
July	92.07.21	60-16-01-00	60-16-01-00	35,000	36	Turbo Security payment	Manager's Expense CFS
July	92.07.23	60-16-01-00	60-16-01-00	4,000,000	5,717	Turbo Security payment	Manager's Expense CFS
July	92.07.23	60-16-01-00	60-16-01-00	146,430	208	Travel Expenses	Payment by CFS

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10

CBI-V1-001-001720

4CHQ1-000677

Confidential Treatment Request by Chiquita Brands

NCD CONTINUA 0004

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— CFS: Gastos de Seguridad Ciudadana Report Cre'd 9/10/95
— Bonadex: Gastos de Seguridad Ciudadana Report Cre'd 9/10/95

✓ : indicates we have back-up docs.

Listing of all transactions to meet General Manager's/Manager's expenses for the period of January 1, 1993 to December 31, 1993.

DIVISION: TURBO
Prepared By: [redacted]
Date Prepared: 12-30-93

CBI INTERNAL AUDIT DEPARTMENT
1993 GENERAL MANAGERS' EXPENSES

MONTH	DATE OF TRANSACTION	ACCT. IV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	* DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
January	04-01-93	60-16-01-00	60-16-01-00	*1,009,000	1,335	Turbo Security payment	Manager's Expense CFS
January	04-01-93	60-16-01-00	60-16-01-00	*2,509,000	3,318	Turbo Security payment	Manager's Expense CFS
February	10-02-93	60-16-01-00	60-16-01-00	450,000	604	Turbo Security payment	Manager's Expense CFS
February	25-02-93	60-16-01-00	60-16-01-00	*250,000	334	Turbo Security payment	Manager's Expense CFS
February	17-02-93	60-16-01-00	60-16-01-00	*2,250,000	3,001	Turbo Security payment	Manager's Expense CFS
February	25-02-93	60-16-01-00	60-16-01-00	250,000	334	Turbo Security payment	Manager's Expense CFS
February	25-02-93	60-16-01-00	60-16-01-00	✓ Total: 108,000	132	Turbo Security payment	Manager's Expense CFS
March	03-03-93	60-16-01-00	60-16-01-00	*221,000	293	Travel Expenses	Payment by CFS
March	03-03-93	60-16-01-00	60-16-01-00	*250,000	320	Turbo Security payment	Manager's Expense CFS
March	03-03-93	60-16-01-00	60-16-01-00	*101,000	131	Payment to Police for protection in labor m	Payment by CFS
March	03-03-93	60-16-01-00	60-16-01-00	*63,360	84	Purchasing of tickets for Turbo Security	Payment by CFS
March	09-03-93	60-16-01-00	60-16-01-00	136,430	48	Purchasing of tickets for Turbo Security	Payment by BDX
March	09-03-93	60-16-01-00	60-16-01-00	*500,000	369	Turbo Security payment	Manager's Expense BDX
March	10-03-93	60-16-01-00	60-16-01-00	*100,000	138	Turbo Security payment	Manager's Expense BDX
March	17-03-93	60-16-01-00	60-16-01-00	*200,000	391	Turbo Security payment	Manager's Expense CFS
March	24-03-93	60-16-01-00	60-16-01-00	*2,250,000	2,928	Turbo Security payment	Manager's Expense CFS
April	05-04-93	60-16-01-00	60-16-01-00	*250,000	325	Turbo Security payment	Manager's Expense CFS
April	06-04-93	60-16-01-00	60-16-01-00	*2,000,000	2,603	Turbo Security payment	Manager's Expense CFS
April	06-04-93	60-16-01-00	60-16-01-00	*16,980	21	Turbo Security payment - miscellaneous	Payment by CFS
April	07-04-93	60-16-01-00	60-16-01-00	*126,980	165	Travel Expenses	Payment by CFS
April	07-04-93	60-16-01-00	60-16-01-00	*200,000	258	Turbo Security payment	Manager's Expense CFS
April	10-04-93	60-16-01-00	60-16-01-00	*3,485,000	4,493	Turbo Security payment	Manager's Expense CFS
April	26-04-93	60-16-01-00	60-16-01-00	*75,000	97	Turbo Security payment	Manager's Expense BDX
May	02-05-93	60-16-01-00	60-16-01-00	*476,000	615	Turbo Security payment	Manager's Expense CFS
May	03-05-93	60-16-01-00	60-16-01-00	*204,000	264	Turbo Security payment	Manager's Expense CFS
May	03-05-93	60-16-01-00	60-16-01-00	*2,000,000	2,582	Turbo Security payment	Manager's Expense CFS
May	17-05-93	60-16-01-00	60-16-01-00	*3,000,000	3,842	Turbo Security payment	Manager's Expense CFS
May	17-05-93	60-16-01-00	60-16-01-00	*930,000	449	Turbo Security payment	Manager's Expense CFS
June	01-06-93	60-16-01-00	60-16-01-00	*250,000	321	Turbo Security payment	Manager's Expense CFS
June	01-06-93	60-16-01-00	60-16-01-00	*74,800	96	Hail insurance	Payment by CFS
June	01-06-93	60-16-01-00	60-16-01-00 FAX MACHINE	*1,000,000	1,284	Turbo Security payment	Manager's Expense BDX
June	01-06-93	60-16-01-00	60-16-01-00	*18,000	23	Purchasing of tickets for Turbo Security	Payment by CFS
June	02-06-93	60-16-01-00	60-16-01-00	*72,000	92	Purchasing of tickets for Turbo Security	Payment by CFS
June	06-06-93	60-16-01-00	60-16-01-00	*1,250,000	1,601	Turbo Security payment	Manager's Expense CFS
June	07-06-93	60-16-01-00	60-16-01-00	*2,000,000	2,548	Turbo Security payment	Manager's Expense CFS
June	15-06-93	60-16-01-00	60-16-01-00	*8,392,000	10,693	Turbo Security payment	Manager's Expense CFS
June	15-06-93	60-16-01-00	60-16-01-00	*387,000	487	Turbo Security payment	Manager's Expense CFS
June	15-06-93	60-16-01-00	60-16-01-00	*141,780	184	Travel Expenses	Payment by CFS
July	01-07-93	60-16-01-00	60-16-01-00	*1,735,000	2,220	Turbo Security payment	Manager's Expense BDX
July	08-07-93	60-16-01-00	60-16-01-00	*9,597,000	12,070	Turbo Security payment	Manager's Expense BDX
July	13-07-93	60-16-01-00	60-16-01-00	*6,000,000	7,450	Turbo Security payment	Manager's Expense BDX
July	30-07-93	60-16-01-00	60-16-01-00				

✓ missing

Confidential Treatment
Request by Chiquita Brands

RCV BY: : 3-15-94 : 8:10AM : FRUTERA DE SEVILLA→ 5137846675:# 1

C.I.
BANADEX S.A.
COLOMBIA
CI. BANANOS DE EXPORTACION S.A.

FAX: 251 65 44 - 251 63 35

FAX COVER LETTER

b6
b7C

DATE: 15-03-94

TO: [redacted] - INTERNAL AUDIT (513-784-6675)

FROM: [redacted]

COMMENTS: ATTACHED YOU WILL FIND CENTRAL MANAGER EXPENSES TURBO DIVISION 1993.

REGARDS

TOTAL PAGES INCLUDING FAX COVER LETTER: 3

CARRERA 47 No. 50-24 EDIF. FURATENA - PISO 14 TEL.: 251 60 82 A.A. 60309 TELEX: 06 746 SERVFRCO MED.

COPY TO [redacted]

5/24/94

TURBO
1993

4CHQ1-000675

CBI-V1-001-001718

NSD CHIQUITA 3386

Confidential Treatment
Request by Chiquita Brands

b6
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TURBO

1993

9/93 — 12/93 MISSING $61,288 US

JULY MISSING 3 ITEMS = $21000

1994

MISSING ALL OF 1994

DON'T HAVE REPORT YET FROM DIVISION 1994

SANTA MARTA

TOTAL $4,688.70

1993 MISSING 10/6 FOR 1 20K 15 ITEMS
HAVE PAYMENT DETAIL FOR 3 = $1428

1994 MISSING 1ST 3 AND 4TH QTR

UZCAY SAYS HE WOULD LOOK

SAFE

DON'T HAVE 1994 REPORTS YET. FROM DIVISION

4CHQ1-000674

CBI-V1-001-001717

NSD CHIQUITA 2287

[redacted] TURBO

Confidential Treatment Request by Chiquita Brands

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(1) Supervisory review of mgrs. expenses of Turbo & Santa Marta — does he do it ([redacted] said needed ordrs ...).

(2) [redacted] said would get details of mgrs expenses — security payments — OK — 135m 1993, 100m 1994 [redacted] know about these?

(3) [redacted] said has two other managers expenses other than security payments — How so when Tela etc have them. (~~[illegible]~~) When he goes to Colombia he should discuss with [redacted] to coordinate

(4) We are going to audit & discuss thing with him

4CHQ1-000673

CBI-V1-001-001716

NSD CHIQUITA 3388

Confidential Treatment
Request by Chiquita Brands

1994

- SINCE #1
- All signed by same person - requests for payments ~~in accordance~~
- #1 — 61
- COMM TIE TO REPORT OF GM EXPENSES FROM [redacted] DATED 4/28/95 b6 b7C
  20 MONTHS 59,814.51

NEAR 9/93 - 12/93 HAVE NOTHING

DID OCC 1995 J-F-M-A-M.

4CHQ1-000672

CBI-V1-001-001715

NSD CHIQUITA 3389

[redacted]

Colombia

b6
b7C

- Fin Doc. Scan Payments
- Had not been sent
- [redacted] basis approval gtl
- program TCS meet next week
- Copies to lists for us
- Dbr to Honduras to [redacted]
- [redacted] lic [redacted]
- Issue that was getting more attention
  other deserves.

Confidential Treatment
Request by Chiquita Brands

4CHQ1-000671

CBI-V1-001-001714

NSD CHIQUITA 3390

b6
b7C

DIVISION: SANTA MARTA - COLOMBIA

Phone # 574 94 2665005

Prepared by

Date Prepared: JULY 10, 1996

CBII INTERNAL AUDIT DEPARTMENT

1996 GENERAL MANAGER'S ESPENSES

Listing all transactions to record General Manager's /Manager's expenses for the period of April 1, 1996 to June 30, 1996.

Information provided is for account # 65B-41-3510-496-045 assigned to

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
03/96	22/04/96	04-00061	65B-41-3510-496-045	42,000	39.86	Confidential Information - March/96	Cash
04/96	03/05/96	04-00023	65B-41-3510-496-045	42,000	37.95	Confidential Information - April/96	Cash
05/96	29/05/96	04-00030	65B-41-3510-496-045	42,000	39.21	Confidential Information - May/96	Cash
	TOTAL			126,000	117.02		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

Confidential Treatment Request by Chiquita Brands

4CHQ1-000670

CBI-V1-001-001713

b6
b7C

COPY [redacted]

[redacted]

DIVISION: SANTA MARTA - COLOMBIA

Phone # 57 94 2665005

Prepared by [redacted]

Date Prepared: JULY 10, 1996

CBII INTERNAL AUDIT DEPARTMENT

1996 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's/Manager's expenses for the period of January 1, 1996 to March 31, 1996.

Information provided is for account # 65B-41-3510-496-045 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
02/96	10/02/96	02-04910	65B-41-3510-496-045	40,000	39.06	Confidential Information - February/96	Cash
TOTAL				40,000	39.06		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

Post-it® Fax Note 7671 Date [illegible] # of pages ▸ 4

To [redacted] From [redacted]

Co./Dept. Co.

Phone # Phone #

Fax # 5137846300 Fax # 3660141

Confidential Treatment Request by Chiquita Brands

EXHIBIT XIII SANTA MARTA 1996 (JAN - MAY)

[redacted]

CBI-V1-001-001712

4CHQ1-000669

7-11-96 ; 7:22 ; C.I. BANADEX→ 513 784 6300 # 1

ENVIO:

NSD CHIQUITA-3392

CONFIDENTIAL

Confidential Treatment
Request by Chiquita Brands

GENERAL MANAGERS' EXPENSES

EXHIBIT VIII - 1996 SANTA MARTA

A. What We Have:

1. We received 1996 General Managers' Expenses report dated July 10, 1996 for January - May 1996 (Total $156.08).

B. What We Need:

1. We need 1016's for $156.08.

4CHQ1-000668

CBI-V1-001-001711

NSD CHIQUITTA 3393

b6
b7C

DIVISION: SANTA MARTA - COLOMBIA

Phone # [redacted]

Prepared by [redacted]

Date Prepared: JULY 11, 1996

CBII INTERNAL AUDIT DEPARTMENT

1995 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's Manager's expenses for the period of October 1, 1995 to December 31, 1995.

Information provided is for account # 65F - 0636 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
10/95	16/10/95	PS-072	65X - 0636	34,000	34.27	General Manager Expenses	Cash
11/95	15/11/95	TE-344	65F - 0636	34,000	33.98	General Manager Expenses	Cash
	TOTAL			68,000	68.25		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

Confidential Treatment Request by Chiquita Brands

CBI-V1-001-001710

4CHQ1-000667

b6
b7C

DIVISION : SANTA MARTA - COLOMBIA
Phone # 57 54 212486
Prepared by [redacted]
Date Prepared : JULY 11, 1996

CBII INTERNAL AUDIT DEPARTMENT
1995 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's Manager's expenses for the period of July 1, 1995 to September 30, 1995.

Information provided is for account # 65F - 0636 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
08/95	30/08/95	TE-517	65X - 0636	34,000	35.27	General Manager Expenses	Cash
09/95	19/09/95	TE-418	65F - 0636	34,000	35.32	General Manager Expenses	Cash
	TOTAL			68,000	70.59		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

Confidential Treatment Request by Chiquita Brands

CBI-V1-001-001709

4CHQ1-000666

b6
b7C

DIVISION: SANTA MARTA - COLOMBIA

Phone # 57 54 212486

Prepared by [redacted]

Date Prepared: JULY 12, 1995

CBII INTERNAL AUDIT DEPARTMENT

1995 GENERAL MANAGER'S ESPENSES

Listing all transactions to record General Manager's Manager's expenses for the period of April 1, 1995 to June 30, 1995.

Information provided is for account # 65F-0636 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
05/95	17/05/95	JAM-03	65F-0636	68,000	77.65	General Manager Expenses	Cash
					Line 1016		
TOTAL				68,000	77.65		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

Confidential Treatment Request by Chiquita Brands

4CHQ1-000665

CBI-V1-001-001708

b6
b7C

DIVISION : SANTA MARTA - COLOMBIA

Phone # [redacted]

Prepared by [redacted]

Date Prepared : APRIL 15, 1995

CBI INTERNAL AUDIT DEPARTMENT

1995 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's Manager's expenses for the period of January 1, 1995 to March 31, 1995.

Information provided is for account # 65F - 0636 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
01/95	01/10/95	TE-011	65F - 0636	34,000	40.16	General Manager Expenses	Cash
02/95	18/02/95	AA-002	65F - 0636	28,000	32.64	General Manager Expenses	Cash
02/95	16/02/95	JAM-002	65F - 0636	34,000	40.03	General Manager Expenses	Cash
03/95	23/03/95	JAM-005	65F - 0636	68,000	77.93	General Manager Expenses	Cash
	TOTAL			164,000	190.76		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

Fax - [redacted]

To: [redacted]

As your request!

Confidential Treatment Request by Chiquita Brands

Postit® Fax Note 7671 Date [redacted] # of pages ▶ 8

To [redacted] From [redacted]

Co./Dept. Co.

Phone # Phone #

Fax # 513 784 6300 Fax # 2660411

EXHIBIT III 1995 SANTA MARTA

COPY FOR [redacted] 7/15/96

CONFIDENTIAL

Confidential Treatment Request by Chiquita Brands

GENERAL MANAGERS' EXPENSES

EXHIBIT VII - 1995 SANTA MARTA

A. What We Have:

1. 1995 General Managers' Expenses reports dated July 11, 1996 (Total $407.25).

2. We have 1016's for $77.65 in May/June.

B. What We Need:

1. We need 1016's for the balance ($329.60).

:EXHIBITS.WWW

4CHQ1-000663

CBI-V1-001-001706

NSD CHIQUITA 3398

TO: [redacted]

FROM: [redacted]

(7/18/94)

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b7C

DIVISION : SANTA MARTA – COLOMBIA

Phone # 57 54 212486 — CBII INTERNAL AUDIT DEPARTMENT

Prepared by [redacted] — 1994 GENERAL MANAGER'S EXPENSES

Date Prepared : JULY 7, 1994

Listing all transactions to record General Manager's Manager's expenses for the period of April 1, 1994 to June 30, 1994.

Information provided is for account # 65F – 0636 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
04/94	05/04/94	TE-71	65F – 0636	OK 28,000	33.21	General Manager Expenses	Cash
05/94	13/05/94	TE-30	65F – 0636	OK 28,000	34.14	General Manager Expenses	Cash
06/94	01/06/94	TE-94	65F – 0636	OK 28,000	33.25	General Manager Expenses	Cash
	TOTAL			84,000	100.60		

NOTE: A detailed explanation of confidential information concerning each is not required for this form---such information will be reviewed later by the V.P. Internal Audit and the Law Department.

EXHIBIT VI SANTA MARTA 1994
2ND QUARTER $100.60

Confidential Treatment Request by Chiquita Brands

CBI-V1-001-001705

4CHQ1-000692

NSD CHIQUITA 3399

Confidential Treatment
Request by Chiquita Brands

CONFIDENTIAL

GENERAL MANAGERS' EXPENSES

EXHIBIT VI - 1994 SANTA MARTA

A. What We Have:

1. We received 1994 General Managers' Expenses reports dated July 1994 for only 2nd Quarter (Total $100.60).

2. We have 1016's for $100.60.

B. What We Need:

1. 1994 General Managers' Expenses listed by transaction for 1st, 3rd, and 4th Quarters.

2. We need 1016's for these expenses.

4CHQ1-000661

:EXHIBITS.WWW

CBI-V1-001-001704

NSD CHIQUITA 3400

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Confidential Treatment
Request by Chiquita Brands

SANTA MARTA

TELEFAX TRANSMISSION

DATE: MARCH 11/1994 No. PAGES: 2

TO: [redacted] FAX. No.513 784 6675

FROM: [redacted]

COPY:

SUBJECT: ACCOUNTING FOR SENSITIVE PAYMENTS

ATTACHED YOU WILL FIND REPORT FOR FISCAL 1993

COPY TO [redacted]
5/24/94

4CHQI-000660

CARRERA 3 No. 15-34 - TELEFONO CONMUTADOR: 212909 - A.A. 541 - CFS.CO. FAX: 211273 - SANTA MARTA D.T., COLOMBIA

DIVISION : SANTA MARTA – COLOMBIA

Phone # 5754 213486 — CBII INTERNAL AUDIT DEPARTMENT

Prepared by — 1993 GENERAL MANAGER'S EXPENSES

Date Prepared : March 7, 1994

Listing all transactions to record General Manager's Expenses for the periodo of January through December, 1993

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Information provided is for account # 65F – 0636 — assigned to

MONTH	DATE OF TRANSACTION	AUXT. IV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
02/93	0201/93	IA 092	65F – 0717	70,000	91.00	GRAL.MGR.EXPENSES	DAS(AC REPAIR) (A) DONATION
03/93	0315/93	IA 206	65F – 0636	50,000	65.23	GRAL.MGR.EXPENSES	CASH
04/93	0401/93	EVF12	65F – 0717	45,000	59.00	GRAL.MGR.EXPENSES	POLICIANAL (MOTORCYCLE PARTS) DONATION
05/93	0506/93	IA 039	65F – 0636	54,000	71.93	GRAL.MGR.EXPENSES	INFORMATION OF BANANA INDUSTRY
05/93	0506/93	EVF19	65F – 0717	63,333	84.00	GRAL.MGR.EXPENSES	POLICIANAL (TIRES) DONATION
05/93	0515/93	CA 011	65F – 0717	24,000	25.00	GRAL.MGR.EXPENSES	POLICIANAL (DONATION FOR POSTERS) DONATION
06/93	0625/93	HA 454	65F – 0636	2,000,000	2,541.45	GRAL.MGR.EXPENSES	SECURITY
07/93	0715/93	JA 106	65F – 0717	39,945	50.00	GRAL.MGR.EXPENSES	BATALLON CORDOBA – ARMY (APPLIANCES) DONATION
08/93	0810/93	BM 048	65F – 0636	84,000	104.79	GRAL.MGR.EXPENSES	CASH
08/93	0127/93	KA 024	65F – 0636	150,000	185.29	GRAL.MGR.EXPENSES	SECURITY
08/93	0215/93	KA 024	65F – 0636	921,793	1,138.65	GRAL.MGR.EXPENSES	SECURITY
09/93	0914/93	EL 211	65F – 0717	45,000	57.00	GRAL.MGR.EXPENSES	DAS(SPORTS TROPHIES) (A) DONATION
09/93	0925/93	EL 230	65F – 0717	61,871	73.00	GRAL.MGR.EXPENSES	BATALLON CORDOBA – ARMY (APPLIANCES) DONATION
10/93	1005/93	BM 102	65F – 0636	84,000	109.41	GRAL.MGR.EXPENSES	CASH
12/93	1207/93	EL 241	65F – 0636	24,000	35.00	GRAL.MGR.EXPENSES	CASH
							(A) DAS = DEPARTMENT ADMINISTRATIVE OF SECURITY
	TOTAL			3,725,550	4,688.76		

HAVE ID

HAVE $102,000.00

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

CBI-V1-001-001702

4CHQ1-000659

Confidential Treatment Request by Chiquita Brands

EXHIBIT IV 1993 SANTA MARTA

Confidential Treatment
Request by Chiquita Brands

CONFIDENTIAL

GENERAL MANAGERS' EXPENSES

EXHIBIT V - 1993 SANTA MARTA

A. What We Have:

1: Exhibit V - We received the 1993 General Mangers' Expenses report (Total $4,688.70).

2. We have 1016's for three (3) payments: August 10th $104.70; January 27th $185.29; and February 15th $1,138.65 (Total $1,428.64).

B. What We Need:

1. We need 1016's for $4,688.70 - $1,428.64 = $3,260.06.

4CHQ1-000658

:EXHIBITS.WWW

CBI-V1-001-001701

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DIVISION: MEDELLIN - COLOMBIA
Phone # 574 94 2665005
Prepared by
Date Prepared: JULY 10, 1996

CBII INTERNAL AUDIT DEPARTMENT
1996 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's /Manager's expenses for the period of April 1, 1996 to June 30, 1996.

Information provided is for account # 65B-41-3510-496-045 assigned to

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
05/96	02/05/96	30-00179	65B-41-3510-496-045	350,000	329.70	Confidential Information - May/96	Cash
06/96	28/05/96	12-00008	65B-41-3510-496-045	350,000	327.16	Confidential Information - June/96	Cash
07/96	27/06/96	12-00088	65B-41-3510-496-045	350,000	326.38	Confidential Information - July/96	Cash
TOTAL				1,050,000	983.24		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

Confidential Treatment Request by Chiquita Brands

CBI-V1-001-001700

4CHQ1-000657

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DIVISION: MEDELLIN - COLOMBIA
Phone # 574 94 2665005
Prepared by [redacted]
Date Prepared: JULY 10, 1996

CBII INTERNAL AUDIT DEPARTMENT
1996 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's /Manager's expenses for the period of January 1, 1996 to March 31, 1996.

Information provided is for account # 65B-41-3510-496-045 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
01/96	27/01/96	29-00066	65B-41-3510-496-045	350,000	340.87	Confidential Information - January/96	Cash
02/96	31/01/96	29-00088	65B-41-3510-496-045	350,000	340.42	Confidential Information - February/96	Cash
03/96	26/02/96	70-00006	65B-41-3510-496-045	350,000	337.61	Confidential Information - March/96	Cash
04/96	20/03/96	70-00118	65B-41-3510-496-045	350,000	334.21	Confidential Information - April/96	Cash
	TOTAL			1,400,000	1,353.11		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

Confidential Treatment Request by Chiquita Brands

CBI-V1-001-001699

4CHQ1-000656

EXHIBIT IV 1996 TURBO
JAN - JULY TOTAL $2336.35

Confidential Treatment
Request by Chiquita Brands

CONFIDENTIAL

GENERAL MANAGERS' EXPENSES

EXHIBIT IV - 1996 TURBO

A. What We Have:

1. We received the 1996 General Managers' Expenses reports dated July 10, 1996 for January - July 1996 (Total $2,336.35).

B. What We Need:

1. We need 1016's for $2,336.35.

4CHQI-000655

:EXHIBITS.WWW

CBI-V1-001-001698

NSD CHIQUITA 3406

DIVISION: MEDELLIN - COLOMBIA

Phone# 574 94 2665065

Prepared by: [redacted]

Date Prepared: JULY 12, 1995

CBII INTERNAL AUDIT DEPARTMENT

1995 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's Manager's expenses for the period of October 1, 1995 to December 31, 1995.

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Information provided is for account# 65B-45 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV# OR REFERENCE#	ACCOUNT# CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
11/95	01/11/95	30-00542	65B.45.4310.496.050	250,000	250.76	General Manager Expenses	Cash
12/95	01/12/95	30-00139	65B.45.4310.496.050	250,000	250.76	General Manager Expenses	Cash
	TOTAL			500,000	501.52		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

Confidential Treatment Request by Chiquita Brands

CBI-V1-001-001697

4CHQ1-000654

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DIVISION: MEDELLIN - COLOMBIA
Phone # 574 94 2665045
Prepared by [redacted]
Date Prepared: JULY 12, 1995

CBII INTERNAL AUDIT DEPARTMENT
1995 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's Manager's expenses for the period of July 1, 1995 to September 30, 1995.

Information provided is for account # 65B-45 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
08/95	01/08/95	30-00023	65B.45.4310.496.050	250,000	278.51	General Manager Expenses	Cash
09/95	01/09/95	30-00106	65B.45.4310.496.050	250,000	254.81	General Manager Expenses	Cash
10/95	28/09/95	30-00542	65B.45.4310.496.050	250,000	254.81	General Manager Expenses	Cash
	TOTAL			750,000	788.13		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

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DIVISION: MEDELLIN-COLOMBIA

Phone # 574 94 2665805

Prepared by: [redacted]

Date Prepared: JULY 12, 1995

CHII INTERNAL AUDIT DEPARTMENT

1995 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's Manager's expenses for the period of April 1, 1995 to June 30, 1995.

1996

Information provided is for account # 65B-45 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
04/95	03/04/95	30-00003	65B.45.4310.478.200	200,000	227.74	General Manager Expenses	Cash
05/95	02/05/95	30-00026	65B.45.4320.478.144	250,000	284.77	General Manager Expenses	Cash
06/95	01/06/95	30-00071	65B.45.4320.478.144	250,000	285.27	General Manager Expenses	Cash
07/95	28/06/95	30-00455	65B.45.4320.478.483	250,000	285.40	General Manager Expenses	Cash
	TOTAL			950,000	1,083.18		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

DIVISION : MEDELLIN - COLOMBIA

Phone # 574 847660[redacted]

Prepared by [redacted]

Date Prepared : JULY 12, 1995 (1996)

CBII INTERNAL AUDIT DEPARTMENT

1995 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's Manager's expenses for the period of January 1, 1995 to March 31, 1995.

Information provided is for account # 65B-45 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
01/95	03/01/95	02-05107	65B.45.4310.478.200	200,000	240.04	General Manager Expenses	Cash
02/95	06/01/95	04-00181	65B.45.4310.478.200	200,000	233.33	General Manager Expenses	Cash
03/95	01/03/95	30-00005	65B.45.4310.478.200	200,000	233.22	General Manager Expenses	Cash
	TOTAL			600,000	706.59		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

TOTAL $3079.42

EXHIBIT III TURBO 1995

Confidential Treatment
Request by Chiquita Brands

CONFIDENTIAL

GENERAL MANAGERS' EXPENSES

EXHIBIT III - 1995 TURBO

A. What We Have:

1. We received the 1995 General Managers' Expenses dated July 12, 1996 (Total $3,079.42).

B. What We Need:

1. We need 1016's to document $3,079.42 in expenses.

2. We also request an explanation of the major reduction in the level of expenses ($3,079.42) for 1995 -vs- $159,894.51 for 1994. (Have we determined that *all* expenses are included in the $3,079.42?)

4CHQ1-000650

:EXHIBITS.WWW

CBI-V1-001-001693

NSD CHIQUITA 3411

DIVISION: TUMAQ
Phone #: 3-31-94-94
Prepared By: [redacted]
Date Prepared: 15-Mar-94

CBII INTERNAL AUDIT DEPARTMENT
1993 GENERAL MANAGERS' EXPENSES

Listing of all transactions to record General Manager's/Manager's expenses for the period of January 1, 1993 to December 31, 1993.

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	* DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
August	01-08-93	60-16-01-00	60-1601-00	60,000	75	Turbo Security payment	Manager's Expense CFS
August	01-08-93	60-16-01-00	60-1601-00	100,000	125	Turbo Security payment	Manager's Expense CFS
August	06-08-93	60-16-01-00	60-1601-00	250,000	312	Turbo Security payment	Manager's Expense BDX
August	11-08-93	60-16-01-00	60-1601-00	396,000	493	Turbo Security payment	Manager's Expense BDX
August	18-08-93	60-16-01-00	60-1601-00	1,000,000	1,243	Turbo Security payment	Manager's Expense CFS
August	20-08-93	60-16-01-00	60-1601-00	2,000,000	2,481	Turbo Security payment	Manager's Expense CFS
August	25-08-93	60-16-01-00	60-1601-00	132,400	164	Travel Expenses	Payment by CFS
August	25-08-93	60-16-01-00	60-1601-00	30,000	37	Travel Expenses	Payment by CFS
August	25-08-93	60-16-01-00	60-1601-00	30,000	37	Travel Expenses	Payment by CFS
August	25-08-93	60-16-01-00	60-1601-00	396,000	490	Turbo Security payment	Manager's Expense BDX
August	28-08-93	60-16-01-00	60-1601-00	6,250,000	7,735	Turbo Security payment	Manager's Expense BDX
September	01-09-93	60-16-01-00	60-1601-00	200,000	247	Turbo Security payment	Manager's Expense BDX
September	08-09-93	60-16-01-00	60-1601-00	18,800	23	Turbo Security payment	Manager's Expense BDX
September	09-09-93	60-16-01-00	60-1601-00	5,250,000	6,481	Turbo Security payment	Manager's Expense BDX
September	13-09-93	60-16-01-00	60-1601-00	451,920	557	Medical Services	Payment by BDX
September	21-09-93	60-16-01-00	60-1601-00	1,000,000	1,233	Turbo Security payment	Manager's Expense BDX
September	21-09-93	60-16-01-00	60-1601-00	200,000	246	Turbo Security payment	Manager's Expense BDX
October	07-10-93	60-16-01-00	60-1601-00	100,000	123	Turbo Security payment	Manager's Expense BDX
October	07-10-93	60-16-01-00	60-1601-00	250,000	308	Turbo Security payment	Manager's Expense BDX
October	12-10-93	60-16-01-00	60-1601-00	3,000,000	3,697	Turbo Security payment	Manager's Expense BDX
October	13-10-93	60-16-01-00	60-1601-00	100,000	122	Turbo Security payment	Manager's Expense BDX
October	21-10-93	60-16-01-00	60-1601-00	5,563,390	6,790	Turbo Security payment	Manager's Expense BDX
October	25-10-93	60-16-01-00	60-1601-00	6,500,000	7,933	Turbo Security payment	Manager's Expense BDX
October	25-10-93	60-16-01-00	60-1601-00	1,000,000	1,229	Turbo Security payment	Manager's Expense BDX
November	10-11-93	60-16-01-00	60-1601-00	5,450,000	6,729	Turbo Security payment	Manager's Expense BDX
November	16-11-93	60-16-01-00	60-1601-00	3,000,000	3,680	Turbo Security payment	Manager's Expense BDX
November	17-11-93	60-16-01-00	60-1601-00	250,000	308	Travel Expenses	Manager's Expense BDX
December	01-12-93	60-16-01-00	60-1601-00	6,450,000	8,062	Turbo Security payment	Manager's Expense BDX
December	09-12-93	60-16-01-00	60-1601-00	2,000,000	2,485	Food	Manager's Expense BDX
December	17-12-93	60-16-01-00	60-1601-00	2,500,000	3,106	Turbo Security payment	Manager's Expense CFS
December	17-11-93	60-16-01-00	60-1601-00	400,000	494	Communication Expenses	Manager's Expense CFS
December	28-11-93	60-16-01-00	60-1601-00				
			TOTAL 1993	107,865,950	135225		

MESSINE

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Confidential Treatment
Request by Chiquita Brands

DIVISION: TURBO
Phone #: 3-31-74-71
Prepared By:
Date Prepared: 12/30/94

CBI INTERNAL AUDIT DEPARTMENT
1993 GENERAL MANAGERS' EXPENSES

Listing of all transactions to reveal General Manager's/Manager's expenses for the period of January 1, 1993 to December 31, 1993.

MONTH	DATE OF TRANSACTION	ACCT. IV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	* DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
January	04-01-93	60-1601-00	60-16-01-00	1,000,000	1,355	Turbo Security payment	Manager's Expense CFS
January	04-01-93	60-1601-00	60-16-01-00	2,500,000	3,388	Turbo Security payment	Manager's Expense CFS
February	10-02-93	60-1601-00	60-16-01-00	450,000	604	Turbo Security payment	Manager's Expense CFS
February	15-02-93	60-1601-00	60-16-01-00	250,000	334	Turbo Security payment	Manager's Expense CFS
February	17-02-93	60-1601-00	60-16-01-00	2,250,000	3,001	Turbo Security payment	Manager's Expense CFS
February	25-02-93	60-1601-00	60-16-01-00	250,000	331	Turbo Security payment	Manager's Expense CFS
February	25-02-93	60-1601-00	60-16-01-00	100,000	132	Turbo Security payment	Manager's Expense CFS
March	03-03-93	60-1601-00	60-16-01-00	225,000	295	Travel Expenses	Payment by CFS
March	03-03-93	60-1601-00	60-16-01-00	250,000	329	Turbo Security payment	Manager's Expense CFS
March	03-03-93	60-1601-00	60-16-01-00	100,000	131	Payment to Police for protection in labor m	Payment by CFS
March	09-03-93	60-1601-00	60-16-01-00	63,840	84	Purchasing of shots for Turbo Security	Payment by CFS
March	09-03-93	60-1601-00	60-16-01-00	35,440	48	Purchasing of shots for Turbo Security	Payment by BDX
March	10-03-93	60-1601-00	60-16-01-00	300,000	395	Turbo Security payment	Manager's Expense BDX
March	17-03-93	60-1601-00	60-16-01-00	100,000	131	Turbo Security payment	Manager's Expense BDX
March	18-03-93	60-1601-00	60-16-01-00	300,000	391	Turbo Security payment	Manager's Expense CFS
April	05-04-93	60-1601-00	60-16-01-00	2,250,000	2,928	Turbo Security payment	Manager's Expense CFS
April	06-04-93	60-1601-00	60-16-01-00	250,000	325	Turbo Security payment	Manager's Expense CFS
April	06-04-93	60-1601-00	60-16-01-00	2,000,000	2,603	Turbo Security payment	Manager's Expense CFS
April	07-04-93	60-1601-00	60-16-01-00	16,500	21	Turbo Security payment - miscellaneous	Payment by CFS
April	07-04-93	60-1601-00	60-16-01-00	126,940	165	Travel Expenses	Payment by CFS
April	20-04-93	60-1601-00	60-16-01-00	200,000	258	Turbo Security payment	Manager's Expense CFS
April	26-04-93	60-1601-00	60-16-01-00	3,485,000	4,495	Turbo Security payment	Manager's Expense CFS
May	02-05-93	60-1601-00	60-16-01-00	75,000	97	Turbo Security payment	Manager's Expense BDX
May	03-05-93	60-1601-00	60-16-01-00	476,000	615	Turbo Security payment	Manager's Expense CFS
May	03-05-93	60-1601-00	60-16-01-00	204,000	264	Turbo Security payment	Manager's Expense CFS
May	17-05-93	60-1601-00	60-16-01-00	2,000,000	2,582	Turbo Security payment	Manager's Expense CFS
May	17-05-93	60-1601-00	60-16-01-00	3,000,000	3,842	Turbo Security payment	Manager's Expense CFS
June	01-06-93	60-1601-00	60-16-01-00	350,000	440	Turbo Security payment	Manager's Expense CFS
June	01-06-93	60-1601-00	60-16-01-00	250,000	321	Turbo Security payment	Manager's Expense CFS
June	01-06-93	60-1601-00	60-16-01-00	74,600	96	Fuel to army	Payment by CFS
June	01-06-93	60-1601-00	60-16-01-00	1,000,000	1,284	Turbo Security payment	Manager's Expense BDX
June	02-06-93	60-1601-00	60-16-01-00	18,000	23	Purchasing of shots for Turbo Security	Payment by CFS
June	05-06-93	60-1601-00	60-16-01-00	72,000	92	Purchasing of shots for Turbo Security	Payment by CFS
June	07-06-93	60-1601-00	60-16-01-00	1,250,000	1,601	Turbo Security payment	Manager's Expense CFS
June	15-06-93	60-1601-00	60-16-01-00	2,000,000	2,548	Turbo Security payment	Manager's Expense CFS
June	15-06-93	60-1601-00	60-16-01-00	8,292,000	10,693	Turbo Security payment	Manager's Expense CFS
June	15-06-93	60-1601-00	60-16-01-00	382,000	497	Turbo Security payment	Manager's Expense CFS
July	01-07-93	60-1601-00	60-16-01-00	143,780	186	Travel Expenses	Payment by CFS
July	06-07-93	60-1601-00	60-16-01-00	1,755,000	2,220	Turbo Security payment	Manager's Expense BDX
July	13-07-93	60-1601-00	60-16-01-00	8,592,000	11,070	Turbo Security payment	Manager's Expense BDX
July	30-07-93	60-1601-00	60-16-01-00	6,000,000	7,450	Turbo Security payment	Manager's Expense BDX

MISSING

1993 TURBO

4CHQ1-000646

CBI-V1-001-001691

NSD CHIQUITA 3413

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RCV BY: ; 3-15-94 ; 8:10AM ; FRUTERA DE SEVILLA→ 5137845875;# 1

C.I.
BANADEX S.A.
COLOMBIA
CL. BARRIO DE EXPORTACION S.A.

Confidential Treatment
Request by Chiquita Brands

FAX: 251 65 44 - 251 63 35

FAX COVER LETTER

DATE: 15-03-94
TO: [redacted] - INTERNAL AUDIT (513-784-6675)
FROM: [redacted]

COMMENTS: ATTACHED YOU WILL FIND GENERAL MANAGER EXPENSES TURBO DIVISION 1993.

REGARDS

TOTAL PAGES INCLUDING FAX COVER LETTER: 3

CARRERA 47 No. 50-24 EDIF. FURATENA - PISO 14 TEL.: 251 80 82 A.A. 50009 TELEX: 66 746 SERVFRCO MED.

COPY TO [redacted]
5/24/94

1993
& 1992

4CHQ1-000645

EXHIBIT I. 1993 TURBO.

CBI-V1-001-001690
NSD CHIQUITA 3414

CONFIDENTIAL

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GENERAL MANAGERS' EXPENSES

EXHIBIT I - 1993 TURBO

A. What We Have:

1. Exhibit I - We received the 1993 General Mangers' Expenses dated March 15, 1994 for January - December 1993 (Total $135,725).

2. We have 1016 Forms for January - June 1993 and August 1993.

B. What We Need:

1. We need 1016 Forms for July 1993 (total $21,894) and for September, October, November, December 1993 (Total $61,288).

4CHQ1-000644

:EXHIBITS.WWW

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Request by Chiquita Brands

TO: [redacted] DATE: July 19, 1996

FROM: [redacted] PHONE: ext 8379

SUBJECT: COLOMBIA GENERAL MANAGERS' EXPENSES 1993 - 1996

As you know, we periodically review the Law Department and Internal Audit records to verify that we have received summary reports of, and supporting documentation for, General Managers' expenses. As a result of these reviews over the last two years we have, on a number of occasions, requested reports and documentation for Turbo and Santa Marta. At this point, we have not received all the information needed for 1993-1996.

The information we need is described in the attached Exhibits I through VIII. These exhibits describe by year "What We Have" and "What We Need." In most cases, we need the 1016's or other appropriate documentation for the expenses listed in the summary reports. In one case (1994 Santa Marta), we need the summary report and the supporting documentation.

As described in the voice mail, we will need this information by August 31, 1996. Thank you for helping us meet this deadline. If you have questions, call [redacted] (x8144), [redacted] (x8379).

cc: [redacted]
- Exhibits I-VIII attached
- Exhibits I-VIII attached (without Division listings)
- Exhibits I-VIII attached
- Exhibits I-VIII attached

4CHQ1-000643

CBI-V1-001-001688

NSD CHIQUITA 3416

INTERNAL AUDIT REPORT #L94.01

Compañía Frutera de Sevilla, Turbo Division Disbursements Review

Medellín, Colombia

STATUS OF FINDINGS/RECOMMENDATIONS

SCHEDULE R

REPORT REF. NUMBER	AUDIT FINDINGS/RECOMMENDATIONS	REPLY	TARGETED COMPLETION DATE
1.	Include unreported 1993 Statement of Policies and Procedures in fourth quarter disclosure to the Legal Department.		
2.	Completely reconcile all bank accounts and record related reclassification and adjusting entries.		
3.	• Prepare and include approval documentation (eg. purchase order and work orders) in the payment support voucher. • Prepare the approval documentation prior to effecting the transaction. • Cancel the payment supporting documentation with "paid" or "canceled" stamps.		
4.	Require settlement of employee travel advances as outlined in Corporate policy. Also, consider using travel & entertainment form that lists the deduction of company-paid airfare separately from the deduction of travel advances.		

In addition, as many of the expense reports involve airplane travel to and from the farms, we recommend that the new expense report forms be considered. The new form includes a separate line item for airplane tickets paid for by the company (see attachment). As such, the tickets will no longer have to be included as travel advances and will therefore be more easily identified.

We recognize that local management has recently implemented and continues to implement procedural changes to enhance controls over disbursements. To ensure continued control over the disbursements activities, we recommend the following:

- Purchase Orders, Work Orders, or other proper supporting document be required before payment is authorized, as the inclusion of these documents is the only way to ensure that goods or services have been received.
- Purchase Orders, Work Orders, or any other supporting documentation be prepared and authorized prior to the actual purchase or work.
- All voucher package items be canceled with a 'PAID' or 'CANCELED' stamp so as to avoid the possibility of double payment.
- Payment of bills, such as the telephone bill cited above, strictly be made using checks written out to the institutions or persons that the money is payable to.

4. Travel & Entertainment Expense Report Exceptions

As part of the disbursements testing we also examined travel and entertainment related expenditures. We randomly selected a sample of twenty-two items from the Companies' expense reports and reviewed them for compliance with company policy. The following exceptions were noted:

- In four of the twenty-two reports examined, the travel advances that were to be reimbursed to the company, were instead deducted from the employee's payroll.
- In two of twenty-two reports examined, Form 68 (company reimbursement form) was not included.

Based on the above mentioned exceptions we recommend the following:

- The practice of deducting the travel advance owed back to the company from employee's payroll be immediately discontinued. Instead the entire advance should be reimbursed as soon as the expense report is processed.
- Form 68 be included in all cases were the employees must reimburse the company. Inclusion of this form will ensure that the company has been reimbursed for travel advances.

2. Cash Reconciliations

We noted that the majority of the cash accounts were fully analyzed in November 1993 for the first time since December 1992. We noted that Data Entry Department miskeyed the majority of the stale reconciling items, which required that Accounting record a reclassification entry among the entities' bank accounts. The P&L impact of the reconciling items is $9M, exclusive of approximately $59M remaining (absolute value) of reconciling items to clear.

As noted in the Ernst & Young Management Letter Comments, the lack of bank reconciliation analysis has been a recurring problem. Management stated in the June Quarterly Representation Letter to Cincinnati that "[all] major bank accounts have been reconciled through (one month prior to the representation letter date) and all reconciling items that should have been charged to profit and loss for the period were." Previous quarters' representation letters have similar wording.

We recommend that Management perform monthly analysis of the bank reconciliations and clear the reconciling items on a timely basis.

3. Disbursement Exceptions

In our disbursements review, which included a sample of ninety-nine items and covered the period January through November 1993, we encountered several exceptions to corporate disbursement approval policies. The most significant of which were the following:

- Thirteen paid items (13.1% of total tested) for a total of C$151.5MM ($189M U.S.), did not include either purchase orders, work orders, or receiving reports.
- Eight paid items (8.1% of total tested) for a total of C$1.3MM ($2M U.S.), included purchase orders, work orders, or other supporting documentation that were dated after the work had been completed, materials had been purchased or services had been rendered.
- Thirty-six paid items (36.4% of total tested) for a total of C$12.4MM ($16M U.S.), included documentation that had not been properly canceled with a 'PAID' stamp.
- A check for C$53M ($66 U.S.) was written to [redacted] so that he could pay a company telephone bill in cash.

Internal Audit Report #L94.01 Schedule B

LISTING OF AUDIT MEMOS

The following audit memos are being distributed to the addressee only to provide detail information for items addressed in the Executive Summary and Schedule R (Status of Findings/ Recommendations). The audit memos were discussed during the audit and should be used as a reference to respond to Schedule R. Management agreed with our audit memo recommendations.

1. Statement of Policy and Procedure Reportable Payments

We noted that the Division did not report in the quarterly Statement of Policy and Procedures Report (SPPR) several donations to Governmental Agencies which CFS and Banadex made during the first three quarters of 1993. The Policy requires that all payments made to governments or governmental employees, other than for tax payment or specific assessments or services outlined by law. These payments include payments-in-kind, gifts, donations, facilitating payments, etc. We understand that the Division misunderstood which items needed to be disclosed in these quarterly reports. Subsequently, this understanding was corrected and noticeable improvement was made in the third quarter report.

We recommend that Management prepare an amended the 1993 SPPR's for the attached list of reportable transactions.

Recipient	Purpose	Pesos	Pmt. Form	Date
Banadex				
Antinarcotics Police CFS	Fill-dirt	220,000	Check	Aug 1993
Operative Command	Security	79,440	In-kind-Fuel	Jan 1993
Operative Command	Security	68,000	In-kind-oil meas. stick	Jan 1993
Operative Command	Security	79,440	In-kind-Fuel	Mar 1993
Operative Command	Security	79,440	In-kind-Fuel	Mar 1993
Operative Command	Security	79,440	In-kind-Fuel	Apr 1993
Operative Command	Security	79,440	In-kind-Fuel	May 1993
Operative Command	Security	79,440	In-kind-Fuel	Jun 1993
Operative Command	Security	79,440	In-kind-Fuel	July 1993
Operative Command	Security	79,440	In-kind-Fuel	Aug 1993
Admin. Dept. of Security	Anniversary Celebration	150,000	Check	Sept 1993
Operative Command	Security	79,440	In-kind-Fuel	Oct 1993

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Confidential Treatment
Request by Chiquita Brands

Internal Audit Report #L94.01 Schedule A

BACKGROUND

GENERAL: CFS-Turbo is one of CBII's two banana-producing divisions in Colombia. The division exports fruit from Company-owned farms, ADE farms, and from various associate producer farms.

FINANCE AND ORGANIZATION: Financial reporting and accounting are centralized at the division Headquarters in Envigado, a suburb of Medellin, located approximately 300 kilometers from the production region. Financial reporting to Cincinnati is done directly to CBI.

CHANGES IN THE BUSINESS: Our discussions with management indicated that the division is in the process of combining administrative functions with a related group of entities, which are managed by [redacted] Management expects to realize efficiencies from the combination through reduction of redundant processes. Management stated that they were not aware of any anticipated changes in the business, or to sell the business or any segment. Management stated that they intend to concentrate on reducing production and overhead costs.

FINANCIAL: Key October 1993 financial and statistical projecting through year-end are as follows (comprising farms and associate producers):

Amounts in thousands (except for cost per box)

	Budget (Plan)	Projections As of Oct. 1993
Total Shipped Costs	$67,882	$73,041
Total Available Boxes	11,724	12,261
Cost per box	$5.77	$5.79

AREAS OF AUDIT COVERAGE

Since the fieldwork at each location was limited to one week and the depth and breadth of the work performed that is listed below was more limited than our typical audits:

Expenditures Review as of Oct. 1993
Consulting Fees
Cash
Manager's Expenses

Statement of Policies & Procedures
Contracts
Unusual Payments

Participants at the 12/16/93 Audit Teleconference:

[redacted] [redacted]

Audit Team Members:

[redacted] [redacted]

4CHQ2-000021

CBI-V1-001-001682

NSD CHIQUITA 3422

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Request by Chiquita Brands

Internal Audit Report #L94.01

We wish to thank you as well as your staff for the courtesy and cooperation extended to us during the course of the audit. Please use the attached Schedule R to advise us of the action taken on all items. Corporate policy requires responses to audit reports to be submitted within sixty (60) days of issuance of the report. We request your reply to [redacted] by March 28, 1994.

Very truly yours, [redacted]

[redacted]
Audit Manager

[redacted]
Vice President

MOB/lkj

cc: [redacted] [redacted]

Attachments:

	Schedule A:	Background
	Schedule B:	Listing of Audit Memos (addressee only)
	Schedule R:	Status Findings/Recommendations (addressee only)

:MEDELLIN.501-5

4CHQ2-000020

CBI-V1-001-001681

NSD CHIQUITA 3423

were prepared after the transactions (8 occurrences totaling $2M); uncancelled payment documentation (36 occurrences totaling $164M); and a check payable to an employee for a cash payment of a Company obligation.

Management has been implementing procedural changes to enhance controls over disbursements since October. Management agreed to require that Purchase Orders, Work Orders, or other supporting documents be prepared before Management authorizes payment, or legally commits the Company to the transactions because these documents are the only substantive means to indicate that the Company requested, authorized, and received the goods or services. In addition, all voucher package items will be canceled to reduce the possibility of overpaying for the same invoice and checks will be made payable to only the vendor.

TRAVEL & ENTERTAINMENT REPORTS

In four of the twenty-two employee expense reports that we sampled, Management deducted the unspent travel advances from the employee's semi-monthly payroll, rather than requesting the employees repay their unused travel advances when their expense reports are processed. Also, for two employee expense reports that we sampled, unused travel advance payments by employees to the Company were not supported by a Company reimbursement form (Form 68). Management agreed to require that employees return unspent travel advances upon presenting the related expense reports for processing and to require that employees submit a Form 68 in all cases were they must reimburse the company for unused travel advances.

The above suggestions and observations represent the more significant matters noted during the course of our audit. Other, less significant findings were also noted and discussed with Management. Details of audit findings are being provided only to the addressee in the form of audit memos (Schedule B) attached to the addressee's copy of the report; other individuals on the distribution of this report should contact us for further details or additional information.

Internal Audit Report #L94.01

Our principal suggestions and observations are summarized below:

UNREPORTED STATEMENT OF POLICIES AND PROCEDURES - RELATED PAYMENTS

In 1980 CBII issued a policy (F&A 2.0) to monitor compliance with the Foreign Corrupt Practices Act. The procedure included signing an "Affirmation of Compliance" form stating that the management member confirming will comply with the provisions and requirements of the FCPA and the purpose and objectives of the Statement of Policies and Procedures. The policy also requires that 20 days after the end of each quarter a written confirmation be sent to the CBII Law Department stating either that no unlawful payments or contributions have been made, or that such payments were made and details be provided in the statement.

We noted 12 reportable contributions primarily fuel to the Army (Operative Command), totalling approximately $1,400 that were not included in the 1993 quarterly reports. Management clarified their understanding of reportable transactions during the year and they recognized the oversight when we brought these items to their attention. Management agreed to include these in the fourth quarter 1993 reports.

UNRESOLVED BANK ACCOUNT RECONCILING ITEMS

Management was working to clear numerous reconciling items from its large number of bank accounts (39 such accounts). Management had fully analyzed the majority of the cash accounts as of November 1993, for the first time this year. The P&L impact of the reconciling items is $9M, exclusive of approximately $59M, absolute value, of reconciling items remaining to cleared. The Data Entry Department had miskeyed the majority of the old reconciling items, which required that Accounting record a reclassification entry among the entities' bank accounts.

Based on the Ernst & Young Management Letter Comment and the Quarterly Management Representation Letters, the lack of timely bank reconciliation analysis has been a recurring problem. This may result in inefficient management of cash and failure to record transactions in the proper period. Management agreed to perform monthly analysis of the bank reconciliations and to clear the reconciling items on a timely basis.

DISBURSEMENTS

In our disbursements sample of ninety-nine items that covered the period January through November 1993, we encountered several exceptions to Corporate disbursement policies in the following areas: omitted payment support, such as purchase orders, work orders, and receiving reports (13 occurrences totaling $189M); support, such as purchase orders and work orders, that

Chiquita Brands International

Confidential Treatment Request by Chiquita Brands

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W. W. WHITE

January 28, 1994

[redacted]
General Manager
Compañía Frutera de Sevilla, Turbo Division
Carrera 43A No. 23 Sur 15
Envigado, Antioquia
Colombia, S.A.

Dear [redacted]

Re: Internal Audit Report #L94.01
Compañía Frutera de Sevilla,
Turbo Division Disbursements Review
Medellín, Colombia

We have completed a limited disbursements review of the Compañía Frutera de Sevilla, Turbo Division (CFS-Turbo) entities for the ten months ended October 31, 1993. The legal entities included in the review are: CFS-Turbo, Banadex-Turbo, Agricola La Finca, Agricola El Retiro, Agricola Porvenir, Bananero de Zungo, Agricola de Colombia, La Gurita, and La Marfranca. We did not review disbursements for the ADE entities or CR Development, which is an entity that is dormant and that is not significant to CFS-Turbo, as a whole.

We limited the scope of our testing and the related procedures performed to disbursements and certain corporate compliance areas. Our audit was performed in conjunction with an Ernst & Young statutory audit of year-end 1993 which was in progress during the course of our review. Our work primarily consisted of a disbursement sample, review of policies and procedures, and discussions with management, and supplemented the accounts payable disbursement function of the statutory audit. The level of work was limited by the one week of fieldwork we performed at this location. We did not perform detailed substantive testing of balance sheet amounts and compliance testing beyond the disbursement-related systems.

Based on the results of the limited disbursements review procedures performed, our testing did not disclose any material weakness in the disbursements system or any adjustments which should be made to the related financial statements of CFS-Turbo as of October 31, 1993, or for the ten months then ended. Our limited review indicated that disbursement controls are generally adequate and effective. However, we identified several areas where improvements to existing policies and procedures could strengthen existing controls.

4CHQ2-000017

250 East Fifth Street, Cincinnati, Ohio 45202

CBI-V1-001-001678

NSD CHIQUITA 3426

INTERNAL AUDIT REPORT #L94.01

Compañía Frutera de Sevilla, Turbo Division Disbursements Review

Medellín, Colombia

STATUS OF FINDINGS/RECOMMENDATIONS

SCHEDULE R

REPORT REF NUMBER	AUDIT FINDINGS/RECOMMENDATIONS	REPLY	TARGETED COMPLETION DATE
1.	Include unreported 1993 Statement of Policies and Procedures in fourth quarter disclosure to the Legal Department.		
2.	Completely reconcile all bank accounts and record related reclassification and adjusting entries.		
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4.	Require settlement of employee travel advances as outlined in Corporate policy. Also, consider using travel & entertainment form that lists the deduction of company-paid airfare separately from the deduction of travel advances.		

In addition, as many of the expense reports involve airplane travel to and from the farms, we recommend that the new expense report forms be considered. The new form includes a separate line item for airplane tickets paid for by the company (see attachment). As such, the tickets will no longer have to be included as travel advances and will therefore be more easily identified.

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Internal Audit Report #L94.01

Schedule B

LISTING OF AUDIT MEMOS

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Operative Command	Security	79,440	In-kind-Fuel	Mar 1993
Operative Command	Security	79,440	In-kind-Fuel	Apr 1993
Operative Command	Security	79,440	In-kind-Fuel	May 1993
Operative Command	Security	79,440	In-kind-Fuel	June 1993
Operative Command	Security	79,440	In-kind-Fuel	July 1993
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BACKGROUND

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- Cash
- Manager's Expenses
- Statement of Policies & Procedures
- Contracts
- Unusual Payments

Participants at the 12/16/93 Audit Teleconference:

[redacted] [redacted]

Audit Team Members:

[redacted] [redacted]

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Request by Chiquita Brands

Internal Audit Report #L94.01

We wish to thank you as well as your staff for the courtesy and cooperation extended to us during the course of the audit. Please use the attached Schedule R to advise us of the action taken on all items. Corporate policy requires responses to audit reports to be submitted within sixty (60) days of issuance of the report. We request your reply to [redacted] by March 28, 1994.

Very truly yours

[redacted]

Audit Manager

[redacted]

Vice President

MOB/lkj

cc: [redacted] [redacted]

Attachments:

Schedule A:	Background
Schedule B:	Listing of Audit Memos (addressee only)
Schedule R:	Status Findings/Recommendations (addressee only)

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CBI-V1-001-001671

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were prepared after the transactions (8 occurrences totaling $2M); uncancelled payment documentation (36 occurrences totaling $164M); and a check payable to an employee for a cash payment of a Company obligation.

Management has been implementing procedural changes to enhance controls over disbursements since October. Management agreed to require that Purchase Orders, Work Orders, or other supporting documents be prepared before Management authorizes payment, or legally commits the Company to the transactions because these documents are the only substantive means to indicate that the Company requested, authorized, and received the goods or services. In addition, all voucher package items will be canceled to reduce the possibility of overpaying for the same invoice and checks will be made payable to only the vendor.

TRAVEL & ENTERTAINMENT REPORTS

In four of the twenty-two employee expense reports that we sampled, Management deducted the unspent travel advances from the employee's semi-monthly payroll, rather than requesting the employees repay their unused travel advances when their expense reports are processed. Also, for two employee expense reports that we sampled, unused travel advance payments by employees to the Company were not supported by a Company reimbursement form (Form 68). Management agreed to require that employees return unspent travel advances upon presenting the related expense reports for processing and to require that employees submit a Form 68 in all cases were they must reimburse the company for unused travel advances.

The above suggestions and observations represent the more significant matters noted during the course of our audit. Other, less significant findings were also noted and discussed with Management. Details of audit findings are being provided only to the addressee in the form of audit memos (Schedule B) attached to the addressee's copy of the report; other individuals on the distribution of this report should contact us for further details or additional information.

L94.01
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[redacted]
Vice President, Internal Audit

January 28, 1994

[redacted]
General Manager
Compañía Frutera de Sevilla, Turbo Division
Carrera 43A No. 23 Sur 15
Envigado, Antioquia
Colombia, S.A.

Dear [redacted]

Re: **Internal Audit Report #L94.01**
Compañía Frutera de Sevilla,
Turbo Division Disbursements Review
Medellín, Colombia

We have completed a limited disbursements review of the Compañía Frutera de Sevilla, Turbo Division (CFS-Turbo) entities for the ten months ended October 31, 1993. The legal entities included in the review are: CFS-Turbo, Banadex-Turbo, Agricola La Finca, Agricola El Retiro, Agricola Porvenir, Bananero de Zungo, Agricola de Colombia, La Gurita; and La Marfranca. We did not review disbursements for the ADE entities or CR Development, which is an entity that is dormant and that is not significant to CFS-Turbo, as a whole.

We limited the scope of our testing and the related procedures performed to disbursements and certain corporate compliance areas. Our audit was performed in conjunction with an Ernst & Young statutory audit of year-end 1993 which was in progress during the course of our review. Our work primarily consisted of a disbursement sample, review of policies and procedures, and discussions with management, and supplemented the accounts payable disbursement function of the statutory audit. The level of work was limited by the one week of fieldwork we performed at this location. We did not perform detailed substantive testing of balance sheet amounts and compliance testing beyond the disbursement-related systems.

Based on the results of the limited disbursements review procedures performed, our testing did not disclose any material weakness in the disbursements system or any adjustments which should be made to the related financial statements of CFS-Turbo as of October 31, 1993, or for the ten months then ended. Our limited review indicated that disbursement controls are generally adequate and effective. However, we identified several areas where improvements to existing policies and procedures could strengthen existing controls.

4CHQ2-000007

250 East Fifth Street, Cincinnati, Ohio 45202

CBI-V1-001-001669

Internal Audit Report #L94.01

Our principal suggestions and observations are summarized below:

UNREPORTED STATEMENT OF POLICIES AND PROCEDURES - RELATED PAYMENTS

In 1980 CBII issued a policy (F&A 2.0) to monitor compliance with the Foreign Corrupt Practices Act. The procedure included signing an "Affirmation of Compliance" form stating that the management member confirming will comply with the provisions and requirements of the FCPA and the purpose and objectives of the Statement of Policies and Procedures. The policy also requires that 20 days after the end of each quarter a written confirmation be sent to the CBII Law Department stating either that no unlawful payments or contributions have been made, or that such payments were made and details be provided in the statement.

We noted 12 reportable contributions primarily fuel to the Army (Operative Command), totalling approximately $1,400 that were not included in the 1993 quarterly reports. Management clarified their understanding of reportable transactions during the year and they recognized the oversight when we brought these items to their attention. Management agreed to include these in the fourth quarter 1993 reports.

UNRESOLVED BANK ACCOUNT RECONCILING ITEMS

Management was working to clear numerous reconciling items from its large number of bank accounts (39 such accounts). Management had fully analyzed the majority of the cash accounts as of November 1993, for the first time this year. The P&L impact of the reconciling items is $9M, exclusive of approximately $59M, absolute value, of reconciling items remaining to cleared. The Data Entry Department had miskeyed the majority of the old reconciling items, which required that Accounting record a reclassification entry among the entities' bank accounts.

Based on the Ernst & Young Management Letter Comment and the Quarterly Management Representation Letters, the lack of timely bank reconciliation analysis has been a recurring problem. This may result in inefficient management of cash and failure to record transactions in the proper period. Management agreed to perform monthly analysis of the bank reconciliations and to clear the reconciling items on a timely basis.

DISBURSEMENTS

In our disbursements sample of ninety-nine items that covered the period January through November 1993, we encountered several exceptions to Corporate disbursement policies in the following areas: omitted payment support, such as purchase orders, work orders, and receiving reports (13 occurrences totaling $189M); support, such as purchase orders and work orders, that

morale and inadequately trained. Cincinnati's MIS has deployed temporary resources to help, however, it is still critical to staff the MIS dept. adequately.

- The accounting staff is also under a great deal of pressure; the Controller has tendered her resignation; the accounting manager has resigned and left the Company in early September, a replacement has recently been hired (3 weeks ago) however, she is still learning the accounting system and helping fix the backlog problems.

- The level of interaction between SBI and CFS regarding the synergy project appear to be minimum. Two distinct set of managements, accounting systems and support staffs still exists and no apparent changes to unite these teams was perceived.

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- The control review implemented on 8/12/94 by local management to ascertain that the integrity of the balances between the Auxiliary Ledger Con 44 (third parties receivable/payable) with the CO225R (movimiento mensual diario which is the G/L) is essential under the current conditions. Work has been completed up to the month of January 94 using the old chart of accounts. In February 94 MIS has started to use a different chart of account (the WCA that the Guatemalan G/L uses). At present the reviewer team has finished their review for all companies up to the month of March 94 except for C.I. Banadex which is only updated to the month of February 94. We tested two companies out of eight for the month of February 1994 (C.I. Banadex and El Zungo) and verified that all existing errors had been identified by Accounting and listed for correction. We also verified that currently Banadex is being reconciled (by far has the largest number of transactions). So far the work done includes ascertaining that each account balance ending for January was equal to the February beginning balance, and verifying the monthly activity of the Con 44 with the CO225R activity report, (credits and debits are the same amount in both reports) differences are logged in a paper schedule for further review and correction. So far all differences that need to be corrected are scheduled by management to be adjusted during the September month close.

- The manual controls implemented by Accounting are appropriate to detect data integrity problems and these are consistently being applied to assure continuity of data integrity. Therefore, we should have relative comfort with the balances being reported to Cincinnati (although recognizing we do not have details to support such balances in subledger accounts).

- Manual controls over disbursements appear to be adequate and provide some confidence level that transactions are bona fide. Furthermore, the scheduled implementation of a work order system will further enhance controls over contractors. Controls over other disbursements are adequate as a three way match (purchase order, receiving report and invoice) is required and there are approval levels that are verified by the local internal auditors.

- Manually prepared bank account reconciliations are identifying and adequately clearing reconciling transactions; progress is being achieved although not as fast as would be ideal. Ernst and Young Colombia prepared a matrix with the current status of the reconciliations and reviewed Banadex reconciliation to ascertain if items were being cleared in an appropriate manner.

- The MIS function is not staffed adequately to provide the necessary support to the synergy program. This program will consolidate the three distinct groups of companies (Turbo/ADE and Santa Marta) and management/services teams into one. This consolidation will further exercise pressure upon a staff that seems to have very low

Issues Created by the Current Situation

- Colombian Tax Authorities do not allow that a taxpayer's statutory accounting books be in arrears more than four months (currently the books are nine months in arrears since November 1993 when the books were closed for statutory purposes). If this occurs the taxpayer is subject to stiff penalties such as disallowing all the expenses for the period (1993) assessing a half of 1% penalty over the highest figure of either the net equity or net revenues up to a maximum penalty of 104 million Colombian Pesos ($128M). And all gross revenues are taxed at a 30% rate (the statutory books for CFS's eight legal entities have not been prepared since December 93 thus, creating a tax contingency).

- Because of having the books in arrears nine months, management is delaying a $175M VAT receivable claim because it is customary for tax authorities to audit the Company's books once a VAT claim has been filed, hence, finding out about the books being in arrears will possibly create a far more costlier situation.

- There is a VAT claim from [redacted] amounting to approximately $25M that needs to be filed in September to preclude loosing it since the claim period expires in September.

- The Guatemalan system can not produce the "PUC" (Unified Chart of Accounts) required by the Colombian government starting 1994; nor can it produce the lists of tax withholding for the various type of income defined per Colombian law (professional fees, purchases, etc.) paid to vendors. Work to upgrade this information requirement is being conducted.

- The synergy effort complicates matters since the Guatemalan G/L does not appear to be capable of handling the accounting for CFS, SBI and SAMAREX. The SBI accounting software is still being evaluated by Cincinnati MIS to ascertain whether it can handle the accounting volume of forty plus legal entities that exist in Colombia. It is our understanding that it takes about 14 hours to translate local currency to dollars per entity. The planned overhead reductions under the current conditions do not appear to be in the best interest of the Company because manual controls are still needed until the computer accounting applications are working which will reduce the amount of manual effort required. This goes against the directives issued by Senior Management to reduce overhead.

Conclusions Based on Our Visit

- The MIS function should be reporting to the Controller's Department instead of reporting directly to the General Manager, as is done in most other Divisions.

for the G/L to generate the subledgers (such as the A/P, A/R, etc.). This was done at a local MIS level, without Cincinnati's MIS involvement and unfortunately the interface written has not been working as intended. The interface has several "bugs" which generated incomplete subledger reports that did not tie with the G/L balances. Still, it was believed at the time that the system could be modified and upgraded to comply with the Colombian requirements such as:

- Having a history payments file by vendor, by tax id and by type of revenue (sales, fees, services, etc. that are taxed at different percentage rates and the Company has the obligation to act as a tax agent for the government withholding taxes and paying them).
- Capability of having Value Added Tax (VAT) withholdings and payments history files that agree with the accounting balances of the vendors' subledger.
- Compliance with the Colombian Unified Chart of Accounts ("Plan Unico de Cuentas" or PUC), under which all companies operating in Colombia have to state and file their financial statements following this chart of accounts (requires hard copy as well as electronic filing via magnetic media).

Bank Reconciliation Capability

Recognizing the Guatemalan G/L did not have a bank reconciliation capability, using the cash activity recorded MIS tried to develop a bank reconciliation application that has not operated successfully. Some bank reconciliations have been manually prepared, however, not all banks have been reconciled yet (E&Y Colombia has prepared a matrix with the bank reconciliation status that will be sent to Cincinnati). In the meantime, MIS has been trying to fix the bank reconciliation application, however during testing some of the bank activity has been lost, some duplication of the data occurred, thus, re-keying the lost data and eliminating the duplication has been necessary. MIS continues to identify and fix the "bugs" in the application.

Data Center Operations

The data center operation lacked policies and procedures to safeguard the identity of the data tapes and ensure orderly data processing. The tapes were not labeled and computer operator errors loading the incorrect data tape occurred compromising the accuracy of the balances in the subledgers. It was noted that some of the data was lost due to the lack of identity of the data tapes forcing accounting to re-key the data and creating an inefficient situation of having to review the re-keyed data again to ensure accuracy and completeness causing severe delays.

Disbursement Controls

There is concern in Cincinnati regarding the adequacy of the manual controls currently in place to preclude making payments that are incorrect or non bona fide based on the fact that the A/P subledger is not working and detective controls such as bank reconciliations and accounts payable details are not being generated by the system.

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DMF 94.02

MEMORANDUM

Confidential Treatment
Request by Chiquita Brands

To: Discussion Memo to File **Date:** September 4, 1994

From: [redacted] **Phone:** 513-784-8588

Re: **Compañia Frutera de Sevilla-Turbo Division Special Review**

Today, August 24, 1994 we met with [redacted] CFS's Controller, [redacted] CBII MIS Director, [redacted] CBII Tropical Accounting AVP, [redacted] E&Y Cincinnati Audit Manager and [redacted] E&Y Colombia Audit Manager. The purpose for this meeting was to understand the events that have occurred during 1994 that have broken the MIS A/P, Fruit Liquidation, A/R, etc. integrity processes and the impact these MIS data integrity problems have had over the reasonableness of the monthly financial statements reported to Cincinnati. We also wanted to: a) evaluate the status of the accounting records and ascertain whether tax contingencies had risen because the statutory records are in arrears and b) evaluate disbursements controls to ensure that only bona fide transactions are possible.

MIS Related Issues and Evaluation of the Situation

New G/L System

Early in February 1994 MIS Cincinnati replaced CFS's accounting system with the Guatemalan G/L system (it is a different version from the one currently used in Guatemala). Prior to the changeover the G/L ran in parallel September through December 1993. The first accounting month processed solely with the Guatemalan G/L was February 1994 (January was processed by the old system), for which financial statements were prepared and reported late on March 15, 1994. In order to ensure integrity of information processed by the G/L, Accounting has been verifying that the total debits and credits per journal vouchers agree with the totals recorded on the G/L. Therefore, there is a relative degree of comfort that the balances reported in the financial statements have integrity. However, the only way to get complete assurance of the balances reported is to reconcile all subledger accounts (A/P, A/R, etc.). This can not be accomplished until the subledger interface with the G/L is free of errors and operating satisfactorily.

The Guatemalan accounting system had been selected because it would meet the corporate reporting requirements, it was a dual currency system and was proven to work. Nevertheless, the system was not documented and it was not able to meet the Colombian Government's statutory requirements which are extensive. Since the Guatemalan G/L did not have the necessary subledgers, Turbo's MIS decided that Turbo's old accounting system subledgers could be used with the Guatemalan G/L. An interface was to be written to allow the same accounting data used

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FCPA / MANAGER FUNDS REPORTING TESTING
COLOMBIA

JV No.	Date	Description	Beneficiary	Pesos	Dollars	Comment	Attributes * A	Attributes * B
96013000357	23-1-96	Force out squatters farms Triunfo		3,000,000			N/A	Y
96032800002	19-3-96	Security of farms: Triunfo, Cedral e Isabel		1,000,000			N/A	Y
96032800012	27-3-96	Force out farms Sta. Marta (lawyer, transport, food)		2,900,000			N/A	Y
9603000466	13-3-96	Banadex operation -Sierra Microempresa		10,000,000			N/A	Y
9603000466	13-3-96	Banadex operation -Cooperativa zonal		10,000,000			N/A	Y
96040400079	22/4/96	Food expenses for army personnel-Zungo/TLO		248,500			Y	N/A
96041200037	15-4-92	Miscellaneous services		12,800,000			N/A	Y
96042800027	25-4-96	Donation to Police		300,000			N	Y
96043900015	31-3-96	Samarex --Donations of materials		1,185,000		2)	N/A	Y
96073000336	15-7-96	Control program- travel expenses and service cost.		9,150,000			N/A	N
96073000510	24/7/96	Industrial information (COMINFO)		350,000		1)	N/A	Y
96093000183	2-9-96	Control program- travel expenses and service cost.		5,000,000			N/A	N
96093000597	20-9-96	Donacion Maritima		18,000,000			N/A	N
96102900030	8-10-96	Samarex -Apoyo Logistico-		2,500,000			N	Y
96103000287	9-10-96	Apoyo Logistico-		2,500,000			N	Y
96113000136	5-11-96	Aid for army (Batallon Cordoba)		1,500,000			Y	N/A
96113000361	18-11-96	Programa de sierra		6,000,000			N/A	Y
Total number of exceptions							3	3
% of exceptions							18%	18%

N/A = NOT APPLICABLE

* ATTRIBUTES TESTED:

A Properly reported in FCPA
B Properly reported in Manager Funds Report

1) Date does not agree with Manager Funds Report (MFR). Also, MFR shows 10 payments of 350,000 pesos each and G/L only shows 5 payments.

2) Pending clarification

Note: Sample was taken from list on w/P D1.1

D1

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D3.

Colombia Audit
FCPA REPORTING
1996

	Total YTD as per G/L	Total reported to Cincinnati	Difference
Pesos:			
Payments to Government (65B.45 4340-478216)	17,549,785	13,684,550 per FCPA filings	3,865,235
Detail of payments not reported:			
Logistics Support (96-10/3000287) - Acct. 478216	2,500,000		
Logistics Support -Samarex (96-10/2900030) -Acct. 478216	2,500,000		
Donation police Sijin Cienaga (96-04/2800027) -Acct. 49607	300,000		
Total of payments not reported	**5,300,000**		
Dollars:			
Payments to Government (65B 45 4340-478216)	16,916	12,956	3,960
Detail of payments not reported:			
Logistics Support (96-10/3000287) - Acct. 478216	2,474		
Logistics Support -Samarex (96-10/2900030) -Acct. 478216	2,469		
Donation police Sijin Cienaga (96-04/2800027) -Acct. 49607	287		
Total of payments not reported	**5,230**		

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04/22/97

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CBI-V1-001-001657

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D3

Confidential Treatment
Request by Chiquita Brands

COLOMBIA AUDIT
April 1997

FCPA TESTING

The FCPA report has been prepared by the Chief Accountant, who was fired this week as part of the overhead reduction. The base for him to prepare the report is the amounts recorded in the account 65B 454340478216.

All FCPA payments are coordinated by the Security Manager [redacted] According to conversations with him, all FCPA expenses are recorded in the account 65B 45 4340 -478216 "Apoyo logistico". We reviewed if all amounts recorded in this account had been reported in the FCPA Report and found that 4 of the payments showed on this account had not been reported ($5.2K).

We also performed a sample review of payments recorded in other accounts, where special donations and disbursements are usually recorded, (Manager Funds account- 65B413510496045 and "Operation Expenses"-65B454340496070). We reviewed if the payment had been properly reported in the FCPA. We found only one instance where the payment had not been reported (only $.3K).

Government donations or contributions are recorded in a "496-Miscellaneous" expense account instead of a "472-Contributions" account, which according to the WWCA (World Wide Chart of Accounts) should be used for contributions and donations. The reason for not using a contributions account is because according to colombian law all donations should be supported with a certificate properly approved by the government, which can not be obtain for the above mentioned donations.

Refer to D4 for a detail of the testing performed.

Conclusion:

According to the testing performed, 4 payments were not included in the FCPA report, which corresponds to $5.2K. This represents 18% of the total that should be reported.

Recommendation:

To make sure that all reportable payments are included in the FCPA report, the Security Manager, should review that all amounts recorded in the account 65B454340496045 are correct and reported in the FCPA report. Also, a review of the description of the JV's recorded in the "Operations" and "Manager Funds" accounts should be done to identify other payments that should be reported.

D2.

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Request by Chiquita Brands

Colombia Audit
Manager funds 1996

	Total YTD as per G/L *	Total reported to Cincinnati	Difference
Pesos:			
Manager Funds Account (65B 41 3510-496 045)	1 2,660,320	3,792,000	(1,131,680)
Payments to Government (65B 45 4340-478216)	1 17,549,785	7,865,200	9,684,585
Other unusual payments (65B 45 4340-496070)	1 265,266,269	228,966,183	36,300,086
Total	285,476,374	240,623,383	44,852,991
Dollars:			
Manager Funds Account (65B 41 3510-496 045)	2,598	3,656	(1,059)
Payments to Government (65B 45 4340-478216)	16,916	7,705	9,210
Other unusual payments (65B 45 4340-496070)	256,746	223,548	33,198 D2
Total	276,259	234,910	41,350

* The amounts recorded in the G/L were obtained from the detail of JV's shown on W/P D4.1 for Bar

Conclusion: A total of $33.2K of the unusul payments account was not reported

Detail of payments not reported (pesos):	65,157,086
Payments reported that should not be reported because they had been credited-corrected in G/L:	(28,857,000)
Other payments erroneusly reported	
Difference (net to be reported)	36,300,086

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CBI-V1-001-001655

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D2

COLOMBIA AUDIT
April 1997

MANAGER FUNDS TESTING

The Manager Funds Report has been prepared by the Chief Accountant, who was fired this week as part of the overhead reduction. The base for him to prepare this report is the amounts recorded in the account 65B 413510-496045 plus other payments indicated to him by the Security department and that are recorded in other account for unusual payment (65B 454340-496070).

There is not a specific account where the payments corresponding to the Manager Funds are recorded, which makes the preparation of the report more difficult and more susceptible to errors. The manager fund's account 65B413510-496045 is also used to record expenses that are not reported as unusual payments. W/P D4.1 shows the payments recorded on this account that were reported to Cincinnati.

As per our review, some of the payments to government reported as FCPA were also included in the Manager Funds report, but there was not consistency because some FCPA payments were not included in the Manager Funds report.

W/P D2.1 shows a comparison between what was recorded in the G/L and what was reported to Cincinnati in 1996. Refer to W/P D4 for more detail on the payments included and not included in the Manager Funds Report.

Conclusion:

There is not a clear idea of which accounts represent reportable manager fund disbursements. The amounts reported to Cincinnati do not tie with the G/L. A total of $33,2K that had been recorded in the "unusual payment account" 65B454340-478216 were not reported to Cincinnati (See D2.1).

Recommendation:

- Assign specific accounts to be used to record all reportable manager funds account (one for the unusual payments and another one for other types of payments
- Indicate to the person who prepares the manager funds report that all the payments in the corresponding accounts should be reported.

	CONTROL CONCERNS & QUESTIONS	AUD. INIT.	Y/N	W/P REF#	FQ#
	included signing an "Affirmation of Compliance" for stating that the management member confirming will comply with the provisions and requirements of the FCPA and the purpose and objectives of the Statement of Policies and Procedures. The policy also requires that 20 days after the end of each quarter a written confirmation be sent to UB Law Department stating either that no unlawful payments or contributions have been made or that such payments were made and details be provided in the statement. The _____ division has submitted the required statements and our review disclosed no payments which had not been reported.				
5.	In the scope of the review on Schedule A the Statement of Policies and Procedures should be included with each audit conducted.				

CBI-V1-001-001653

	CONTROL CONCERNS & QUESTIONS	AUD. INIT.	Y/N	WP REF#	TOD #
1.	Prior to the audit the corporate Law Department should be contacted to determine the following information:				
	a) Have all appropriate personnel (e.g., General Manager, Chief Financial Officer) sent the required statement of compliance.	TF	Y	D2-D3	
	b) The auditor should run copies of the last complete fiscal year and the quarterly reports up to the current time (maximum of 7 quarters).		Y	D5	
	c) Were these statements submitted on a timely basis?		Y		
	d) Has a listing of all questionable payments made by the unit been forwarded to the Law Department for each quarter since the last audit?		Y		
	e) Does the audit testing in the disbursements area support these reports (i.e., have all questionable payments been reported; do the reported payees amounts and purposes agree with the supporting documentation; have the items been properly recorded in the financial records)?		N	D2-D3	
2.	For the same period covered by the Statement of Policies and Procedures reports (minimum 4 quarters, maximum 7 quarters) the contributions account should be examined to determine if payments (cash or checks) were made which should have been recorded on the Statement of Policies and Procedures but were not.		Y	D3 - D5	
3.	For the same period the donations account should be examined to determine if any amounts (check or cash) were spent which should have been reported on the Statement of Policies and Procedures but were not.		Y	D3 - D5	
4.	Any exceptions to the Statement of Policies and Procedures should be reported (in each audit report issued).		Y		
	For those Divisions where our examination indicated they were in compliance we should so indicate in our audit report with the following statement:				
	<u>Statement of Policies and Procedures:</u>				
	In 1980 UB issued a policy (F&A 2.0) to monitor compliance with the Foreign Corrupt Practices Act. The procedure				

CBI-V1-001-001652

STATEMENT OF POLICIES AND PROCEDURES

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OBJECTIVES

- Determine that the Statement of Policies and Procedures in regard to filing requirements is being adhered to by Company employees.
- Ensure that the payments reported on the Statement of Policies and Procedures are appropriate and in accordance with the policy.

GENERAL

It should be noted that this audit guide covers the corporate governance aspect of Statement of Policies and Procedures. Tests of actual compliance are conducted during the course of field audit assignments.

REFERENCES

Financial and Administrative Policy manual A-2.0 which includes the following:

- [redacted] policy statement 2/29/80, [redacted] "FCPA commentary and the Company's Statement of Policies and Procedures."
- [redacted] letter of 2/29/80 to corporate officers, etc.
- Exhibit 1 to the above letter indicating the Board of Directors statement dated 2/19/76.
- Instructions for corporate and group officers and certain other key employees dated 2/29/80.
- Sample letter to the Law Department indicating compliance.
- Audit Program for review of Unusual Payments.

Copies of policy A-2.0 and the above items are attached to this Audit Program Guide for use in the field.

D1

Confidential Treatment
Request by Chiquita Brands

E-10

CHIQUITA BRANDS INTERNATIONAL, INC.

INTERNAL AUDIT DEPARTMENT

AUDIT PROGRAM GUIDE

"STATEMENT OF POLICIES AND PROCEDURES"

December 31, 1994

NAME OF PERSON UPDATING APG: _____

DATE REVIEWED BY DIRECTOR: _____

DATE APPROVED BY V.P.: _____

FILENAME: POLPROC.APG

Confidential Treatment
Request by Chiquita Brands

FCPA Wager Fund

4CHQ1-000762

CBI-V1-001-001649

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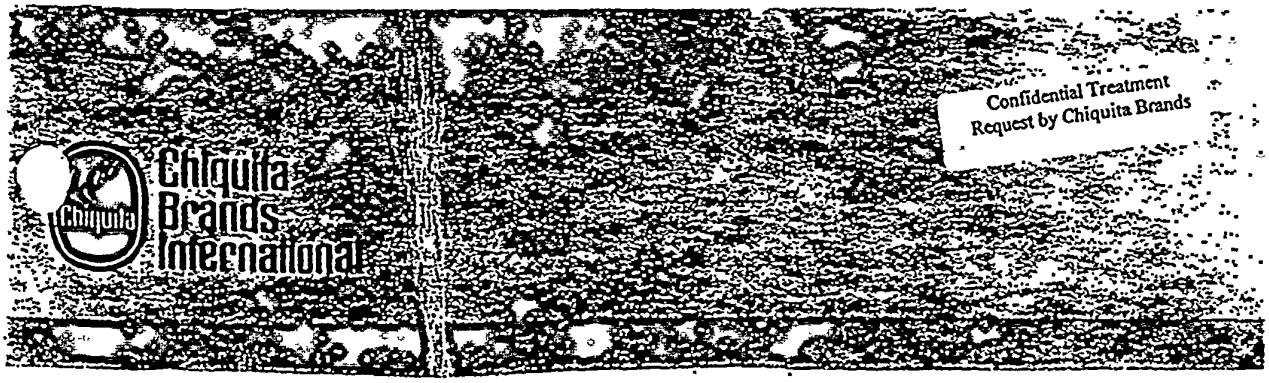

Colombia Financial Review
April 1997

Materials & Supplies	B
Accounts Payable	C
FCPA	D
Fixed Assets	E
New Business	F
Cash	G

250 East Fifth Street, Cincinnati, Ohio 45202 (513) 784-8000
Telex 177 669 UB UT

A734

4CHQ1-000761

CBI-V1-001-001648

NSD CHIQUITA 3456

b6 —
b7C

Confidential Treatment
Request by Chiquita Brands

4/4

V. ✓ I am aware of the following payment(s), contribution(s), donation(s), barter transaction(s), gift(s), or other transfer(s) of anything of value described in Section III. A. 1, 2, 3, and 4.

Recipient's Name	Recipient's Position	Purpose of Payment	Amount of Payment in Local Currency	Method of Payment	Date of Payment
[redacted]	NONE	DONATION	$1,500,000 ✓	CASH	5/11/96
	NONE	REFRESHMENTS	48,000	CASH	20/12/96 not in B/L.

1548000 ÷ .0009374 = $1451.09

Intermediaries to local army/police

COLOMBIAN PESOS 1.005 = USD 1

VI. _____ I am aware of the following instances in which the Company's books, records and accounts are inaccurate.

Signature: [redacted]

Print Name: [redacted]

Title: Asst Controller

Company: C.F. Bananas
Colombia Division

Period Covered
(Circle appropriate period)

January 1 - March 31, 1996

April 1 - June 30, 1996

July 1 - September 30, 1996

October 1 - December 31, 1996

[redacted]

[redacted]

_____ Please contact me to discuss my reporting requirements under the Foreign Corrupt Practices Act. (Optional)

4CHQ1-000779

CBI-V1-001-001646

TOTAL P.03

02/25/20:30 1997 FROM: 2005005 TO: PAGE: 3
EMISOR: C.I.BANADEX; 2-25-97 17:51; 2005005 => ; #3/3

NSD CHIQUITTA 3458

b6
b7C

11-19-1996 11:50AM FROM BC TO 9015137846691 : P.01

OCT-31-1996 14:58

3/4

V. _____ I am aware of the following payment(s), contribution(s), donation(s), bribe(s), kickback(s), gift(s), or other transfer(s) of anything of value described in Section III A. 1, 2, 3, and 4.

Confidential Treatment Request by Chiquita Brands

Recipient's Name	Recipient's Position	Purpose of Payment	Amount of Payment in Local Currency	Method of Payment	Date of Payment
[redacted]	Manager Crimino-logy Department	Donation for maintenance of vehicle.	300.000pesos	cash	23/07/96
-The member's of Brigade 17.	The member of Brigade 17.	Donation 2 pigs	170.000 pesos	Cash	28/08/96
-The members of Cordoba Battalion	The members of Cordoba Battalion.	Donation	1.500.000 pesos	Cash	02/09/96
[redacted]	Major Brigade 17 (Army)	Donation For supplies fuel.	184.200 pesos	Cash	04/09/96
[redacted]	Major Estacion Nueva Colonia (Army)	Donation for building main-tenance	200.000 pesos	Cash	06/09/96

2354200 X .0009339 = $2198.58

VI. _____ I am aware of the following instances in which the Company's books, records and accounts are inaccurate.

Signature: [redacted]

Print Name: _____

Title: CONTROLLER

Company: C.I. BANADEX S.A.

Period Covered:

(Circle appropriate period)

January 1 - March 31, 1996

April 1 - June 30, 1996

July 1 - September 30, 1996

October 1 - December 31, 1996

_____ Please contact me to discuss my reporting requirements under the Fund

i.e. Security of Banadex operations in Urabá & Urabá office

Post-it® Fax Note 7671 Date 10/31/96 # of pages ▶ 1

To [redacted] From [redacted]

Co./Dept. Co.

Phone # Phone #

Fax # 9015137846691 Fax # 7660141

4CHQI-000778

CBI-V1-001-001645

NSD CHIQUITA 3459

b6
b7C

V. I AM AWARE OF THE FOLLOWING PAYMENT(S) CONTRIBUTION (S), DONATION (S), BARTER TRANSACCION (S), GIFT(S), OR ANYTHING OF VALUE DESCRIBED IN SECTION III. A. 1,2,3, AND 4.

INSTITUTION	RECIPIENT'S NAME	RECIPIENT'S POSITION	PURPOSE PAYMENT	AMOUNT PAYMENT LOCAL CURRENCY	PAYMENT IN $US	METHOD OF PAYMENT	DATE OF PAYMENT
POLICE	[redacted]	Middle Man	Security Support Santa maria	150,000	140.01	CASH	14.06.96
ARMY	[redacted]	Middle Man	Security Support Uraba	882,250	829.29	CASH	19.06.96
ARMY	[redacted]		Security Support Uraba	3,000,000	2,800.20	CASH	18.06.96
			TOTAL 2 ND QUARTER 1996		3,769.50		
			TOTAL 1 ST QUARTER 1996		5,339.70		
			TOTAL ACUMULATED		9,109.20		

VI. I AM AWARE OF THE FOLLOWING INSTANCES IN WHICH THE COMPANY'S BOOKS, RECORDS AND ACCOUNTS ARE INACCURATE

PERIOD COVERED
(Circle appropriate Period)

APRIL 1 ST- JUNE 30 TH. 1996

SIGNATURE [redacted]

PRINT NAME

TITLE C.A.O.

COMPANY C.I. BANADEX S.A.

Confidential Treatment
Request by Chiquita Brands

CBI-V1-001-001644

4CHQ1-000777

h/c

b6
b7C

DIVISION: MEDELLIN - COLOMBIA

Phone # 574 94 2665005

Prepared by: [redacted]

Date Prepared: JULY 10, 1996

CBII INTERNAL AUDIT DEPARTMENT

1996 GENERAL MANAGER'S ESPENSES

Listing all transactions to record General Manager's/Manager's expenses for the period of January 1, 1996 to March 31, 1996.

Information provided is for account # 65B-41-3510-496-045 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
01/96	27/01/96	29-00066	65B-41-3510-496-045	350,000	340.87	Confidential Information - January/96	Cash
02/96	31/01/96	29-00088	65B-41-3510-496-045	350,000	340.42	Confidential Information - February/96	Cash
03/96	26/02/96	70-00006	65B-41-3510-496-045	350,000	337.61	Confidential Information - March/96	Cash
04/96	20/03/96	70-00118	65B-41-3510-496-045	350,000	334.21	Confidential Information - April/96	Cash
	TOTAL			1,400,000	1,353.11		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

Confidential Treatment Request by Chiquita Brands

CBI-V1-001-001750

4CHQ1-000715

b6
b7C

Confidential Treatment
Request by Chiquita Brands

AUDIT MEMO

TO: [redacted]

FROM: [redacted]

DATE: December 15, 1993

PHONE: (513) 784-6350

SUBJECT: Audit Memo #1
Statement of Policy and Procedure reportable payments

We noted that the Division did not report in the quarterly Statement of Policy and Procedures Report (SPPR) several donations to Governmental Agencies which CFS made during the first three quarters of 1993. We understand that the Division misunderstood which items needed to be disclosed in these quarterly reports.

The Policy requires that all payments made to governments or governmental employees, other than for tax payment or specific assessments or services outlined by law. These payments include payments-in-kind, gifts, donations, facilitating payments, etc. Management must be aware of these payments to avoid legal and/or negative publicity problems.

We recommend that Management prepare an amended the 1993 SPPR's for the attached list of reportable transactions.

Month	Payee	Purpose	Pesos	Payment Form
SEP	Departamento Administrativo de Seguridad	Sports Trophies	45,800	In-kind.
SEP	Batallon Cordoba (Army)	Appliances	68,874	In-kind
JUL	Batallon Cordoba (Army)	Appliances	39,945	In-kind
MAY	Policia Nacional	Donation for Posters	20,000	Petty Cash
MAY	Policia CAI	2 Tires	65,388	In-kind
APR	Departamento Policia Magdelena	Motorcycle Parts	45,090	In-kind
FEB	Departamento Administrativo de Seguridad	A/C Repair	70,000	In-kind

$500

4CHQ1-000760

b6
b7C

AUDIT MEMO

Confidential Treatment Request by Chiquita Brands

TO: [redacted]

DATE: December 15, 1993

FROM: [redacted]

PHONE: (513) 784-6350

SUBJECT: Audit Memo #1
Statement of Policy and Procedure reportable payments

We noted that the Division did not report in the quarterly Statement of Policy and Procedures Report (SPPR) several donations to Governmental Agencies which CFS and Banadex made during the first three quarters of 1993. We understand that the Division misunderstood which items needed to be disclosed in these quarterly reports. Subsequently, this understanding was corrected and noticeable improvement was made in the third quarter report.

The Policy requires that all payments made to governments or governmental employees, other than for tax payment or specific assessments or services outlined by law. These payments include payments-in-kind, gifts, donations, facilitating payments, etc. Management must be aware of these payments to avoid legal and/or negative publicity problems.

We recommend that Management prepare an amended the 1993 SPPR's for the attached list of reportable transactions.

Recipient	Purpose	Pesos	Pmt. Form	Date
Banadex				
Antinarcotics Police	Fill-dirt	220,000	Check	August 1993
CFS				
Operative Command	Security	79,440	In-kind-Fuel	January 1993
Operative Command	Security	68,000	In-kind-oil meas. stick	January 1993
Operative Command	Security	79,440	In-kind-Fuel	March 1993
Operative Command	Security	79,440	In-kind-Fuel	March 1993
Operative Command	Security	79,440	In-kind-Fuel	April 1993
Operative Command	Security	79,440	In-kind-Fuel	May 1993
Operative Command	Security	79,440	In-kind-Fuel	June 1993
Operative Command	Security	79,440	In-kind-Fuel	July 1993
Operative Command	Security	79,440	In-kind-Fuel	August 1993
Admin. Dept. of Security	Anniversary Celebration	150,000	Check	September 1993
Operative Command	Security	79,440	In-kind-Fuel	October 1993

• Not reported quarterly
• Operative Command is Army

$2,000.00

4CHQI-000758

CBI-V1-001-001795
NSD CHIQUITA 3524

b6
b7C

RCV BY: 12-15-93 ;11:44AM ; CIA FRUTERA SEVILLA→ 5137846675;# 1

Confidential Treatment
Request by Chiquita Brands

To: [redacted]
[redacted] please provide a copy to W.White)

Discuss with [redacted]

Fax #: [redacted]

Subject: Statement of Policy & Procedure Reporting

Date: December 15, 1993

Pages: 4, including this cover sheet

fax

[redacted]

These are audit memos relating to SPP for both of the Colombia divisions, Turbo and Santa Marta. I would appreciate it if you would review the memos and get back to me with your thoughts. Both places said that they misunderstood the definition of a reportable transaction until just a few months ago. I hope the definition is crystal clear now; or at least they would call and ask someone! We can only hope.

Thanks.

From the desk of...
[redacted]
Audit Supervisor
Chiquita Brands International, Inc.
250 East Fifth Street
Cincinnati, OH 45202

tel: (513) 784-6350
fax: (513) 784-6675

cc: [redacted]

4CHQ1-000757

CBI-V1-001-001794

NSD CHIQUITA 3525

b6
b7C

AUDIT MEMO

Confidential Treatment
Request by Chiquita Brands

CONFIDENTIAL

TO: [redacted]

DATE: December 13, 1993

FROM: [redacted]

PHONE: [redacted]

SUBJECT: Audit Memo #5
Citizen Security Payment Entries

Management brought to our attention the need to properly disclose the Citizen Security payments since the Colombian Government may consider these payments illegal. Currently, these payments are handled through the Security Department and recorded in the Manager's Expense account. This account's activity is annually reviewed with both the Legal and Internal Audit Management.

We recommend that Management record these payments on the G.O. books due to the sensitive nature of the payments, as a means to protect our workers in this agricultural zone, where violence so common, and to maintain the appearance of a responsible corporate citizen. This would provide some protection in the event the government investigated the company.

Confidential Treatment
Request by Chiquita Brands

AUDIT MEMO

TO: [redacted] DATE: December 13, 1993

FROM: [redacted] PHONE: [redacted]

b6
b7C

SUBJECT: Audit Memo #4
Blank Check Stock Completeness

We noted gaps in check sequences for which we could not whether Management had properly accounted for them. The bank accounts and check sequences are as follows:

Company	Acct. No.	Bank	Account No.	Starting Ck. No.	Ending Ck. No.
CFS		Gandero	557-00428-0	0523000	0526409
Zungo	10-02-0208	BIC	28-059611-13	0002001	0004000
Gurita		BIC	28-170901-09	0000001	0000001
Marfranca		BIC	28-170899-04	0002161	0002322

We recommend that Management determine the status of these check series to prevent losses from unauthorized use of Company funds.

Confidential Treatment
Request by Chiquita Brands

AUDIT MEMO

TO: [redacted] DATE: December 13, 1993

FROM: [redacted] PHONE: [redacted]

b6
b7C

SUBJECT: Audit Memo #3
Cash Reconciliations

We noted that the majority of the cash accounts were fully analyzed in November 1993 for the first time this year. We noted that Data Entry Department miskeyed the majority of the stale reconciling items, which required that Accounting record a reclassification entry among the entities' bank accounts. The P&L impact of the reconciling items is $_____ .

As noted in the Ernst & Young Management Letter Comments, the lack of bank reconciliation analysis has been a recurring problem. Management stated in the June quarterly Management Letter to Cincinnati that "[all] major bank accounts have been reconciled through (one month prior to the representation letter date) and all reconciling items that should have been charged to profit and loss for the period were." Previous quarters' representation letters have similar wording.

We recommend that Management perform monthly analysis of the bank reconciliations and clear the reconciling items on a timely basis.

Three entities had differences between their General Ledger and subledger Fixed Asset balances, which also caused differences in the depreciation expense for the three entities. Management stated that they corrected these differences, which were related to the intracompany account out-of-balance situation.

Management had not amortized certain deferred charges during 1993. Management stated that they were not operations-related and that Management would record 1993 amortization in December, as outlined in the LTYE.

Cash reintegration accounts for two accounts, with balances, had no accounting activity during the year. The cash reintegration relates to Colombian currency exchange regulations which require a second bank involvement in foreign currency exchanges to local currency. The process requires only a few days. Therefore, an account with a balance and no accounting activity would signify an accounting error. Management is investigating the history of the amounts and set a goal to clear the apparent error by year-end .

Based on our understanding of E&Y's comments and Management's plan of action, we concur with those steps Management has taken and would encourage Management to take action on the remaining items before year-end, especially on those areas with potential P&L impact.

Confidential Treatment
Request by Chiquita Brands

AUDIT MEMO

TO: [redacted] DATE: December 13, 1993

FROM: [redacted] PHONE: [redacted]

b6
b7C

SUBJECT: Audit Memo #2
Ernst & Young Management Letter Comments

We reviewed copies of the Ernst & Young (E&Y) audit memos with Management and noted several areas for improvement of controls, procedures, and accounting practices. E&Y conducted their audit during the weeks of November 15th and November 22nd. Management immediately had begun correcting and improving the suggested areas. While some of the areas will require implementation beyond year-end, Management has made plans to implement the improvements.

The comments relate to the following areas and the status of Management's realization:

The bank reconciliations had not been properly analyzed, as many stale reconciling items had not been cleared. Management had reconciled and analyzed the accounts in October and November 1993.

The monthly inventory foreign currency translation adjustment (FCTA) for four entities was not correctly recorded for September 1993. Management now requires the Assistant Controller to review all FCTA with P&L effect greater than $100,000.

The Zungo and the box plant warehouses' inventories were not locally controlled by or compared to kardex or similar perpetual inventory systems. Management performed a physical inventory at the end of November and will reconcile the physical count to the accounting records. Also, Management is in the process of implementing a personal computer-based perpetual inventory system at each of the inventory locations, during the past year.

Intercompany and intracompany account balances were not properly analyzed and reconciling amounts cleared on a timely basis. Management has cleared the intracompany account reconciling differences and is working with Cincinnati, Maritrop, and other respective entities to clear the intercompany reconciling items. Management has set year-end for the goal to have all reconciling amounts resolved.

Certificates of Deposit were overstated by $25,000 in September because of a bookkeeping error, which Management noticed and corrected in October. E&Y suggested that Accounting compare the month-end balances to Treasury Department daily balance reports for the month-end closing dates to detect such errors. Management implemented this control improvement in November 1993.

b6
b7C

THESE ARE COVERED IN OUR REPORT OF 1/94

AUDIT MEMO

TO: [redacted]

DATE: December 13, 1993

FROM: [redacted]

PHONE: [redacted]

SUBJECT: Audit Memo #1
Statement of Policy and Procedure reportable payments

Confidential Treatment Request by Chiquita Brands

We noted that the Division did not report in the quarterly Statement of Policy and Procedures Report (SPPR) several donations to Governmental Agencies which CFS and Banadex made during the first three quarters of 1993. We understand that the Division misunderstood which items needed to be disclosed in these quarterly reports. Subsequently, this understanding was corrected and noticeable improvement was made in the third quarter report.

The Policy requires that all payments made to governments or governmental employees, other than for tax payment or specific assessments or services outlined by law. These payments include payments-in-kind, gifts, donations, facilitating payments, etc. Management must be aware of these payments to avoid legal and/or negative publicity problems.

We recommend that Management prepare an amended the 1993 SPPR's for the attached list of reportable transactions.

Recipient	Purpose	Pesos	Pmt. Form	Date
Banadex				
Antinarcotics Police	Fill-dirt	220,000	Check	August 1993
CFS				
Operative Command	Security	79,440	In-kind-Fuel	January 1993
Operative Command	Security	68,000	In-kind-oil meas. stick	January 1993
Operative Command	Security	79,440	In-kind-Fuel	March 1993
Operative Command	Security	79,440	In-kind-Fuel	March 1993
Operative Command	Security	79,440	In-kind-Fuel	April 1993
Operative Command	Security	79,440	In-kind-Fuel	May 1993
Operative Command	Security	79,440	In-kind-Fuel	June 1993
Operative Command	Security	79,440	In-kind-Fuel	July 1993
Operative Command	Security	79,440	In-kind-Fuel	August 1993
Admin. Dept. of Security	Anniversary Celebration	150,000	Check	September 1993
Operative Command	Security	79,440	In-kind-Fuel	October 1993

4CHQ1-000751

CBI-V1-001-001788

NSD CHIQUITA 3531

b6
b7C

2/21/92

COMPAÑIA FRUTERA DE SEVILLA
SENSITIVE PAYMENTS
YEAR 1991

NO CORRUPT

[illegible]	PURPOSE OF PAYMENT	AMOUNT OF PAYMENT IN LOCAL CURRENCY	EQUIVALENT US$	DATE OF PAYMENT
[redacted]	EXPEDITE TURBO OPERATION	126,500	200	June/91
	EXPEDITE TURBO OPERATION	126,500	200	December [illegible]
	EXPEDITE TURBO OPERATION	240,000	379	April/91
	EXPEDITE TURBO OPERATION	7,690,000	12,154	December/91
	EXPEDITE TURBO OPERATION	1,500,000	2,371	June/91
	EXPEDITE TURBO OPERATION	20,000,000	31,611	October/91
TOTAL:		29,683,000	46,914	

Mainly
Not illegal payments - these are legal - pay gasoline, airport, politicians - payment doesn't provide anything or benefits

Here are reported to Turbo for quarterly tax

Amount of payment

COMPUTERS

INVOICE DATE	DESCRIPTION	AMOUNT OF PAYMENT IN LOCAL CURRENCY	EQUIVALENT US$	DATE OF PAYMENT	[illegible]
Jan 30/91	Two PS/2 MOD 25-286 5994B	4,276,326	7,398	March	[illegible]
Jan 30/91	Two IBM PS/2 65161	5,949,019	10,293	March	[illegible]
Oct 16/91	CPU 55 SX-031	2,688,250	3,992	November	[illegible]
Oct 7/91	Operator Manual, Keyboard	1,499,471	2,216	November	[illegible]
	TOTAL	14,401,086	23,901		

Had no CAR

PARABOLIC ANTENNA

INVOICE DATE	DESCRIPTION	AMOUNT OF PAYMENT IN LOCAL CURRENCY	EQUIVALENT US$	ACCOUNT OF DATE	ACCOUNTING PERIOD
Oct 16/91	Fix of Parabolic Antenna	2,252,220	3,351	December	[illegible]

Had no CAR

OTHER SERVICES

INVOICE DATE	DESCRIPTION	AMOUNT OF PAYMENT IN LOCAL CURRENCY	EQUIVALENT US$	ACCOUNT OF DATE	ACCOUNTING PERIOD
Dec 30/91	[illegible]	11,000,000	17,384	December	[illegible]

Intermediary designer

CBI-V1-001-001787

NSD CHIQUITA 3532

b6
b7C

COMPAÑIA FRUTERA DE SEVILLA

MEDELLIN – COLOMBIA

FAX: 261 65 44 - 261 68 35

FAX COVER LETTER

DATE FEBRUARY 21 TH 1992

FROM: [redacted]

TO [redacted]

CINCINNATI

COMMENTS. ATTACHED PLEASE FIND SENSITIVE PAYMENTS REPORT BY YEAR 1991 FOR TURBO DIVISION.

IF YOU HAVE ANY QUESTION PLEASE LET ME KNOW.

[redacted]

TOTAL PAGES INCLUDING FAX COVER LETTER: [redacted]

CARRERA 47 No. 50 - 24 EDIF FURATENA - PISO 14 TEL.: 261 60 62 A.A. 50309 TELEX: 68 746 SEVFRCO MC

CBI-V1-001-001786

NSD CHIQUITA 3533

SENT BY: XEROX Telecopier 7017; 7-27-93 ; 6:09PM ; 2516544→ 5137846667 ;# 2

Confidential Treatment
Request by Chiquita Brands

4CHQ1-000744

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b7C

CORRECTED COPY

1ST QUARTER
1993

DIVISION: TURBO
Phone #: 2516082 - 3317474
Prepared By: [redacted]
Date Prepared: 07-27-93

CBII INTERNAL AUDIT DEPARTMENT
1992 GENERAL MANAGERS' EXPENSES

Listing of all transactions to record General Manager's/Manager's expenses for the period of January 1, 1992 to December 31, 1992.

Information provided is for account #__________ assigned to __________

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	* DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
JANUARY	15-01		65999	1.000.000	1.340	SECURITY EXPENSES	
JANUARY	16-01		65999	2.500.000	3.350	SECURITY EXPENSES	
FEBRUARY	15-02		65999	10,000	13	SECURITY EXPENSES	
FEBRUARY	12-02		65999	250.000	333	SECURITY EXPENSES	
FEBRUARY	17-02		65999	250,000	333	SECURITY EXPENSES	
FEBRUARY	16-02		65999	2,250.000	2,996	SECURITY EXPENSES	
FEBRUARY	13-02		65999	450.000	599	SECURITY EXPENSES	
FEBRUARY	18-02		65999	35,000	47	SECURITY EXPENSES	
FEBRUARY	14-02		65999	126.780	169	SECURITY EXPENSES	
MARCH	15-03		65999	250,000	326	SECURITY EXPENSES	
MARCH	17-03		65999	100.000	131	SECURITY EXPENSES	
MARCH	14-03		65999	223,000	292	SECURITY EXPENSES	
MARCH	13-03		65999	300,000	392	SECURITY EXPENSES	
MARCH	12-03		65999	63,840	83	SECURITY EXPENSES	
MARCH	16-03		65999	367.000	479	SECURITY EXPENSES	
MARCH	18-03		65999	42,655	56	SECURITY EXPENSES	
MARCH	19-03		65999	49,077	64	SECURITY EXPENSES	
MARCH	20-03		65999	15,680	20	SECURITY EXPENSES	

$ 11023.00US

* NOTE - A detailed explanation of confidential information concerning such is not required for this form — such information will be reviewed later by the V.P. Internal Audit and the Law Department.

CBI-V1-001-001779
NSD CHIQUITA 3540

b6
b7C

SENT BY: XEROX Telecopier 7017; 7-27-93 ; 6:09PM ; 2516544→ 5137846667 ;# 1

COMPAÑIA FRUTERA DE SEVILLA

MEDELLIN - COLOMBIA

Confidential Treatment Request by Chiquita Brands

FAX: 251 65 44 - 251 68 35

FAX COVER LETTER

DATE: 27-07-93

TO: [redacted] - CBII INTERNAL AUDIT DPT. FAX 6667

FROM: [redacted]

COMMENTS: ATTACHED YOU WILL FIND A CORRECTED COPY OF THE 1993 FIRST QUARTER GENERAL MANAGER EXPENSES REPORT.

REGARDS

TOTAL PAGES INCLUDING FAX COVER LETTER: 2

CARRERA 47 No. 50-24 EDIF. FURATENA - PISO 14 TEL.: 251 60 82 A.A. 50309 TELEX: 66 740 SERVFRCO MED.

[redacted]

JUST RECEIVED HAVE NOT RECEIVED REPORT PLEASE CALL FROM [redacted]

4CHQ1-000743

CBI-V1-001-001778

NSD CHIQUITA 3541

Confidential Treatment
Request by Chiquita Brands

b6
b7C

4CHQ1-000742

CBI-V1-001-001777
NSD CHIQUITA 3542

DIVISION: FRUTERA DE SEVILLA-TURBO
Phone #: 2516082
Prepared By: [redacted]
Date Prepared: May 7, 1993

Tom
Cost of Sales

CBII INTERNAL AUDIT DEPARTMENT
1992 GENERAL MANAGERS' EXPENSES

Listing of all transactions to record General Manager's/Manager's expenses for the period of January 1, 1992 to December 31, 1992.

Information provided is for account # _____ assigned to _____

MONTH	DATE OF TRANSACTION	ACCT. IV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	* DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CAMP OFFICE RECORDS	COMMENTS
January	31-01-93		65.999	20.000.000	31.016	Security expense approved by Mgr.	
March	31-03-93		65.999	9.400.000	14.523	Security expense approved by Mgr.	
April	30-04-93		65.999	3.850.000	5.911	Expenses approved by Mgr.	
May	31-05-93		65.999	4.250.000	6.419	Expenses approved by Mgr.	
June	30-06-93		65.999	8.950.000	12.802	Security expenses approved by Mgr.	
July	31-07-93		65.999	550.000	786	Expenses approved by Mgr.	
August	31-08-93		65.999	850.000	1.226	Expenses approved by Mgr.	
August	31-08-93		65.999	10.000.000	14.419	Security expense approved by Mgr.	
Septemb.	30-09-93		65.999	4.850.000	6.881	Security expense approved by Mgr.	
Septemb.	30-09-93		65.999	500.000	709	Expenses approved by Mgr.	
October	31-10-93		65.999	5.750.000	8.075	Security expense approved by Mgr.	
Novemb.	31-10-93		65.999	750.000	1.039	Expenses approved by Mgr.	
December	31-12-93		65.999	18.859.760	22.846	Security expense approved by Mgr.	
December	31-12-93		65.999	5.000.000	6.775	Security expense approved by Mgr.	

* NOTE - A detailed explanation of confidential information concerning such is not required for this form — such information will be reviewed later by the V.P. Internal Audit and the Law Department.

SENT BY: XEROX Telecopier 7017; 5-10-93 ; 3:15PM ; 2516544→ 5137846887 ;# 1

b6
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COMPAÑIA FRUTERA DE SEVILLA

MEDELLIN – COLOMBIA

Confidential Treatment
Request by Chiquita Brands

FAX: 251 65 44 - 2[redacted]35

FAX COVER LETTER

DATE: Medellin, May 10, 1993

TO: [redacted] Ext. 8379

FROM: [redacted]

COMMENTS:

Attached is the Report for 1992 General Manager's expenses.

TOTAL PAGES INCLUDING FAX COVER LETTER: 2

CARRERA 47 No. 50 - 24 EDIF. FURATENA - PISO 14 TEL.: 251 60 82 A.A. 50309 TELEX: 66 746 SEVFRCO MED

$ 65.999 account

$97000

Copy to [redacted]

4CHQ1-000741

CBI-V1-001-001776

NSD CHIQUITA 3543

b6
b7C

DIVISION: FRUTERA DE SEVILLA-TURBO
Phone #: 2516082
Prepared By: [redacted]
Date Prepared: May 7, 1993

CBII INTERNAL AUDIT DEPARTMENT
1992 GENERAL MANAGERS' EXPENSES

Listing of all transactions to record General Manager's/Manager's expenses for the period of January 1, 1992 to December 31, 1992.

Information provided is for account # _____ assigned to _____

MONTH	DATE OF TRANSACTION	ACCT. IV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	* DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
January	31-01-93		65.999	20.000.000	31.016	Security expense approved by Mgr.	
March	31-03-93		65.999	9.400.000	14.523	Security expense approved by Mgr.	
April	30-04-93		65.999	3.850.000	5.911	Expenses approved by Mgr.	
May	31-05-93		65.999	4.250.000	6.419	Expenses approved by Mgr.	
June	30-06-93		65.999	8.950.000	12.802	Security expenses approved by Mgr.	
July	31-07-93		65.999	550.000	786	Expenses approved by Mgr.	
August	31-08-93		65.999	850.000	1.225	Expenses approved by Mgr.	
August	31-08-93		65.999	10.000.000	14.410	Security expense approved by Mgr.	
Septemb.	30-09-93		65.999	4.850.000	6.881	Security expense approved by Mgr.	
Septemb.	30-09-93		65.999	500.000	709	Expenses approved by Mgr.	
October	31-10-93		65.999	5.750.000	8.075	Security expense approved by Mgr.	
Novemb.	31-10-93		65.999	750.000	1.039	Expenses approved by Mgr.	
December	31-12-93		65.999	18.859.780	22.846	Security expense approved by Mgr.	
December	31-12-93		65.999	5.000.000	6.775	Security expense approved by Mgr.	

* NOTE - A detailed explanation of confidential information concerning such is not required for this form — such information will be reviewed later by the V.P. Internal Audit and the Law Department.

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SENT BY: XEROX Telecopier 7017; 5-10-93 ; 3:15PM ; 2516544→ 5137846667 ;# 1

COMPAÑIA FRUTERA DE SEVILLA

MEDELLIN – COLOMBIA

Confidential Treatment
Request by Chiquita Brands

FAX COVER LETTER

FAX: 251 65 44 - 25[redacted] 35

DATE: Medellin, May 10, 1993

TO: [redacted] Ext. 8379

FROM: [redacted]

COMMENTS:

Attached is the Report for 1992 General Manager's expenses.

TOTAL PAGES INCLUDING FAX COVER LETTER: 2

CARRERA 47 No. 50 - 24 EDIF. FURATENA - PISO 14 TEL.: 251 60 82 A.A. 50309 TELEX: 66 746 SEVFRCO MED

Copy to [redacted]

4CHQ1-000739

CBI-V1-001-001774

NSD CHIQUITA 3545

W/ WESCMP

(1992)

DIVISION: TURBO-FRUTERA DE SEVILLA

Phone #:

Prepared By:

Date Prepared:

CBII INTERNAL AUDIT DEPARTMENT
1992 GENERAL MANAGERS' EXPENSES

Listing of all transactions to record General Manager's/Manager's expenses for the period of January 1, 1992 to December 31, 1992.

Information provided in for account # _____ assigned to _____

MONTH	DATE OF TRANSACTION	ACCT. IV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	* DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
JANUARY	31-01-93		65999	20,000,000	31,016	Security expense approved by Mgr.	
MARCH	31-03-93		65999	9,400,000	14,523	Security expense approved by Mgr.	
APRIL	30-04-93		65999	8,850,000	5,911	Expenses approved by Mgr.	
MAY	31-05-93		65999	4,250,000	6,419	Expense approved by Mgr.	
JUNE	30-06-93		65999	3,950,000	12,802	Security expense approved by Mgr.	
JULY	31-07-93		65999	550,000	786	Expense approved by Mgr.	
AUGUST	31-08-93		65999	850,000	1,225	Expense approved by Mgr.	
AUGUST	31-08-93		65999	10,000,000	14,410	Security expense approved by Mgr.	
SEPTEMBER	30-09-93		65999	4,850,000	6,881	Security expense approved by Mgr.	
SEPTEMBER	30-09-93		65999	500,000	709	Expenses approved by Mgr.	
OCTOBER	31-10-93		65999	5,750,000	8,075	Security expenses approved by Mgr.	
NOVEMBER	31-10-93		65999	750,000	1,039	Expenses approved by Mgr.	
DECEMBER	31-12-93		65999	16,459,760	22,846	Security expenses approved by Mgr.	
DECEMBER	31-12-93		65999	5,000,000	6,775	Security expenses approved by Mgr.	

Confidential Treatment Request by Chiquita Brands

* NOTE - A detailed explanation of non/limited information concerning each is not required for this form — such information will be reviewed later by the V.P. Internal Audit and the Law Department.

b6
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SENT BY: XEROX Telecopier 17; 7- 2-93 ; 8:04PM ; 18544→ 5137846887 ;# 1

COMPAÑIA FRUTERA DE SEVILLA

MEDELLIN – COLOMBIA

Confidential Treatment
Request by Chiquita Brands

FAX: 251 85 44 - 251 68 35

FAX COVER LETTER

DATE: Medellin, July 2, 1993

TO: [redacted] -CBII INTERNAL AUDIT DPT.

FROM: [redacted]

COMMENTS:

Attached please find the 1993 first quarter General Manager Expenses Report.

Regards,

TOTAL PAGES INCLUDING FAX COVER LETTER: 2

CARRERA 47 No. 50 - 24 EDIF. FURATENA - PISO 14 TEL.: 251 60 82 A.A. 50309 TELEX: 66 746 SEVFRCO MED

Called
7/15/93
requesting details
& closing 1993 data.

4CHQ1-000737

CBI-V1-001-001772
NSD CHIQUITA 3547

b6
b7C

Confidential Treatment
Request by Chiquita Brands

VOICE MAIL TRANSCRIPTION -- 128PM -- NOVEMBER 20, 1992

[redacted] this is [redacted] We didn't have any Managers' Fund expenses in '92. So we don't have any documentation. Thank [redacted]

- FOREIGN CORRUPT PRACTICES REPORT IS WHERE THEY WERE REPORTED
- THEY USE "CITIZENS SECURITY" ACCOUNT FOR SECURITY EXPENSE

4CHQ1-000736

CBI-V1-001-001771

NSD CHIQUITA 3548

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b7C

Confidential Treatment
Request by Chiquita Brands

VOICE MAIL TRANSCRIPTION -- 128PM -- NOVEMBER 20, 1992.

[redacted] We didn't have any Managers' Fund expenses in '92. So we don't have any documentation. Thank you.

4CHQ1-000735

TURBO

CBI-V1-001-001770
NSD CHIQUITA 3549

b6
b7C

Confidential Treatment
Request by Chiquita Brands

DIVISION: TURBO
Memo #: 3-21-74-74
Prepared by: [redacted]
Date Prepared: 14-Dec-93

CEMI INTERNAL AUDIT DEPARTMENT
1993 GENERAL MANAGERS' EXPENSES

Listing of all transactions by Central Administrative Manager's expenses for the period of January 1, 1993 to November 30, 1993.

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	*DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
August	01-08-93	60-16-01-00	60-16-01-00	10,000	25	Turbo Security payment	Manager's Expense CFS
August	01-08-93	60-16-01-00	60-16-01-00	100,000	125	Turbo Security payment	Manager's Expense CFS
August	02-08-93	60-16-01-00	60-16-01-00	250,000	312	Turbo Security payment	Manager's Expense BDX
August	11-08-93	60-16-01-00	60-16-01-00	395,000	493	Turbo Security payment	Manager's Expense BDX
August	11-08-93	60-16-01-00	60-16-01-00	1,000,000	1,243	Turbo Security payment	Manager's Expense CFS
August	20-08-93	60-16-01-00	60-16-01-00	2,000,000	2,411	Turbo Security payment	Manager's Expense CFS
August	25-08-93	60-16-01-00	60-16-01-00	132,000	164	Travel Expenses	Payment by CFS
August	25-08-93	60-16-01-00	60-16-01-00	30,000	37	Travel Expenses	Payment by CFS
August	25-08-93	60-16-01-00	60-16-01-00	30,000	37	Travel Expenses	Payment by CFS
August	26-08-93	60-16-01-00	60-16-01-00	396,000	400	Turbo Security payment	Manager's Expense BDX
September	01-09-93	60-16-01-00	60-16-01-00	6,150,000	7,705	Turbo Security payment	Manager's Expense BDX
September	02-09-93	60-16-01-00	60-16-01-00	200,000	247	Turbo Security payment	Manager's Expense BDX
September	09-09-93	60-16-01-00	60-16-01-00	18,800	23	Turbo Security payment	Manager's Expense BDX
September	13-09-93	60-16-01-00	60-16-01-00	5,330,000	6,481	Turbo Security payment	Manager's Expense BDX
September	21-09-93	60-16-01-00	60-16-01-00	451,926	557	Medical Service	Payment by BDX
September	21-09-93	60-16-01-00	60-16-01-00	1,000,000	1,233	Turbo Security payment	Manager's Expense BDX
October	07-10-93	60-16-01-00	60-16-01-00	200,000	246	Turbo Security payment	Manager's Expense BDX
October	07-10-93	60-16-01-00	60-16-01-00	100,000	123	Turbo Security payment	Manager's Expense BDX
October	12-10-93	60-16-01-00	60-16-01-00	250,000	308	Turbo Security payment	Manager's Expense BDX
October	13-10-93	60-16-01-00	60-16-01-00	2,800,000	3,407	Turbo Security payment	Manager's Expense BDX
October	21-10-93	60-16-01-00	60-16-01-00	100,000	122	Turbo Security payment	Manager's Expense BDX
October	25-10-93	60-16-01-00	60-16-01-00	5,561,360	6,950	Turbo Security payment	Manager's Expense BDX
October	25-10-93	60-16-01-00	60-16-01-00	6,500,000	7,933	Turbo Security payment	Manager's Expense BDX
November	10-11-93	60-16-01-00	60-16-01-00	1,000,000	1,229	Turbo Security payment	Manager's Expense BDX
November	16-11-93	60-16-01-00	60-16-01-00	5,450,000	6,729	Turbo Security payment	Manager's Expense BDX
November	17-11-93	60-16-01-00	60-16-01-00	3,000,000	3,680	Turbo Security payment	Manager's Expense BDX
					3,01		
					3,002		
					2,995		
			TOTAL	96,265,950	121,270		3,104

494

135,728

112-30-93 10:10AM ; FRUTERA DE SEVILLA→

4CHQ1-000734

CBI-V1-001-001769

NSD CHIQUITA 3550

b6
b7C

Confidential Treatment
Request by Chiquita Brands

DIVISION: TURBO
Phone #: 331-2474
Prepared By: [redacted]
Date Prepared: 30-Dec-93

CBII INTERNAL AUDIT DEPARTMENT
1993 GENERAL MANAGERS' EXPENSES

Listing of all transactions to record General Manager's/Manager's expenses for the period of January 1, 1993 to November 30, 1993.

MONTH	DATE OF TRANSACTION	ACCT. NO. OR REFERENCE #	ACCOUNT CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	* DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
January	04-01-93	00-16-01-00	00-16-01-00	1,000,000	1,255	Turbo Security payment	Manager's Expense CFS
January	04-01-93	00-16-01-00	00-16-01-00	2,500,000	3,138	Turbo Security payment	Manager's Expense CFS
February	10-02-93	00-16-01-00	00-16-01-00	410,000	604	Turbo Security payment	Manager's Expense CFS
February	17-02-93	00-16-01-00	00-16-01-00	250,000	334	Turbo Security payment	Manager's Expense CFS
February	17-02-93	00-16-01-00	00-16-01-00	2,250,000	3,001	Turbo Security payment	Manager's Expense CFS
February	25-02-93	00-16-01-00	00-16-01-00	250,000	331	Turbo Security payment	Manager's Expense CFS
February	25-02-93	00-16-01-00	00-16-01-00	100,000	112	Turbo Security payment	Manager's Expense CFS
February	[illegible]	00-16-01-00	00-16-01-00	223,000	293	Travel Expenses	Payment by CFS
March	03-03-93	00-16-01-00	00-16-01-00	250,000	329	Turbo Security payment	Manager's Expense CFS
March	03-03-93	00-16-01-00	00-16-01-00	100,000	131	Payment to Police Corporation in labor a	Payment by CFS
March	09-03-93	00-16-01-00	00-16-01-00	65,240	84	Purchasing of shoes for Turbo Security	Payment by CFS
March	09-03-93	00-16-01-00	00-16-01-00	36,400	48	Purchasing of shoes for Turbo Security	Payment by BOX
March	10-03-93	00-16-01-00	00-16-01-00	200,000	293	Turbo Security payment	Manager's Expense BOX
March	17-03-93	00-16-01-00	00-16-01-00	100,000	131	Turbo Security payment	Manager's Expense BOX
March	24-03-93	00-16-01-00	00-16-01-00	300,000	391	Turbo Security payment	Manager's Expense CFS
April	05-04-93	00-16-01-00	00-16-01-00	2,250,000	2,928	Turbo Security payment	Manager's Expense CFS
April	05-04-93	00-16-01-00	00-16-01-00	250,000	325	Turbo Security payment	Manager's Expense CFS
April	05-04-93	00-16-01-00	00-16-01-00	2,000,000	2,603	Turbo Security payment	Manager's Expense CFS
April	07-04-93	00-16-01-00	00-16-01-00	16,500	21	Turbo Security payment - miscellaneous	Payment by CFS
April	07-04-93	00-16-01-00	00-16-01-00	126,949	165	Travel Expenses	Payment by CFS
April	20-04-93	00-16-01-00	00-16-01-00	200,000	258	Turbo Security payment	Manager's Expense CFS
April	26-04-93	00-16-01-00	00-16-01-00	3,685,000	4,455	Turbo Security payment	Manager's Expense CFS
May	02-05-93	00-16-01-00	00-16-01-00	75,000	97	Turbo Security payment	Manager's Expense BOX
May	03-05-93	00-16-01-00	00-16-01-00	474,000	615	Turbo Security payment	Manager's Expense CFS
May	03-05-93	00-16-01-00	00-16-01-00	204,000	264	Turbo Security payment	Manager's Expense CFS
May	17-05-93	00-16-01-00	00-16-01-00	2,000,000	2,563	Turbo Security payment	Manager's Expense CFS
May	17-05-93	00-16-01-00	00-16-01-00	3,000,000	3,841	Turbo Security payment	Manager's Expense CFS
June	01-06-93	00-16-01-00	00-16-01-00	350,000	449	Turbo Security payment	Manager's Expense CFS
June	01-06-93	00-16-01-00	00-16-01-00	250,000	321	Turbo Security payment	Manager's Expense CFS
June	01-06-93	00-16-01-00	00-16-01-00	74,810	96	Fuel to army	Payment by CFS
June	01-06-93	00-16-01-00	00-16-01-00	1,000,000	1,281	Turbo Security payment	Manager's Expense BOX
June	02-06-93	00-16-01-00	00-16-01-00	18,000	23	Purchasing of shoes for Turbo Security	Payment by CFS
June	05-06-93	00-16-01-00	00-16-01-00	72,000	92	Purchasing of shoes for Turbo Security	Payment by CFS
June	07-06-93	00-16-01-00	00-16-01-00	1,250,000	1,601	Turbo Security payment	Manager's Expense CFS
June	15-06-93	00-16-01-00	00-16-01-00	2,000,000	2,563	Turbo Security payment	Manager's Expense CFS
June	15-06-93	00-16-01-00	00-16-01-00	8,392,000	10,693	Turbo Security payment	Manager's Expense CFS
June	15-06-93	00-16-01-00	00-16-01-00	382,000	487	Turbo Security payment	Manager's Expense CFS
July	01-07-93	00-16-01-00	00-16-01-00	144,780	184	Travel Expenses	Payment by CFS
July	08-07-93	00-16-01-00	00-16-01-00	1,755,000	2,220	Turbo Security payment	Manager's Expense BOX
July	12-07-93	00-16-01-00	00-16-01-00	8,512,000	11,070	Turbo Security payment	Manager's Expense BOX
July	30-07-93	00-16-01-00	00-16-01-00	6,000,000	7,690	Turbo Security payment	Manager's Expense BOX

4CHQ1-000733

CBI-V1-001-001768

NSD CHIQUITA, 3551

12-30-93 10:08AM FRUTERA DE SEVILLA

RCV. BY:

DIVISION: INFO
Memo #: 3-11-74-74
Prepared By: [redacted]
Date Prepared: 30-Dec-93

CBII INTERNAL AUDIT DEPARTMENT
1992 GENERAL MANAGERS' EXPENSES

Listing of all transactions to record General Manager's Manager's expenses for the period of January 1, 1992 to December 31, 1992.

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	* DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
August	92-08-04	60-16-01-00	60-16-01-00	10,000,000	14,410	Turbo Security payment	Manager's Expense BDX
August	92-08-11	60-16-01-00	60-16-01-00	400,000	577	Turbo Security payment	Manager's Expense CFS
August	92-08-20	60-16-01-00	60-16-01-00	250,000	361	Turbo Security payment	Manager's Expense CFS
August	92-08-20	60-16-01-00	60-16-01-00	200,000	289	Turbo Security payment	Manager's Expense CFS
August	92-08-26	60-16-01-00	60-16-01-00	100,000	143	Turbo Security payment	Manager's Expense CFS
August	92-08-30	60-16-01-00	60-16-01-00	128,350	185	Travel Expenses	Payment by CFS
September	92-09-01	60-16-01-00	60-16-01-00	250,000	361	Turbo Security payment	Manager's Expense CFS
September	92-09-01	60-16-01-00	60-16-01-00	2,500,000	3,613	Army equipment repairs	Payment by CFS
September	92-09-10	60-16-01-00	60-16-01-00	939,450	1,351	Medical Equipment	Payment by BDX
September	92-09-14	60-16-01-00	60-16-01-00	250,000	359	Turbo Security payment	Manager's Expense CFS
September	92-09-14	60-16-01-00	60-16-01-00	250,000	359	Turbo Security payment	Manager's Expense CFS
September	92-09-14	60-16-01-00	60-16-01-00	4,000,000	5,744	Turbo Security payment	Manager's Expense CFS
September	92-09-15	60-16-01-00	60-16-01-00	250,000	359	Turbo Security payment	Manager's Expense CFS
September	92-09-25	60-16-01-00	60-16-01-00	350,000	502	Turbo Security payment	Manager's Expense CFS
September	92-09-30	60-16-01-00	60-16-01-00	62,828	88	Travel Expenses	Payment by CFS
September	92-09-30	60-16-01-00	60-16-01-00	65,334	93	Travel Expenses	Payment by CFS
October	92-10-01	60-16-01-00	60-16-01-00	2,350,000	3,939	Turbo Security payment	Manager's Expense CFS
October	92-10-21	60-16-01-00	60-16-01-00	1,350,000	1,770	Turbo Security payment	Manager's Expense CFS
October	92-10-30	60-16-01-00	60-16-01-00	381,200	1,368	Donation to Army	Payment by CFS
October	92-10-30	60-16-01-00	60-16-01-00	80,000	112	Donation to Army	Payment by CFS
November	92-11-11	60-16-01-00	60-16-01-00	750,000	1,031	Turbo Security payment	Manager's Expense CFS
November	92-11-17	60-16-01-00	60-16-01-00	150,000	207	Donation to Army	Payment by CFS
November	92-11-21	60-16-01-00	60-16-01-00	2,500,000	3,463	Turbo Security payment	Manager's Expense CFS
November	92-11-23	60-16-01-00	60-16-01-00	250,000	345	Turbo Security payment	Manager's Expense CFS
November	92-11-26	60-16-01-00	60-16-01-00	250,000	347	Turbo Security payment	Manager's Expense CFS
November	92-11-26	60-16-01-00	60-16-01-00	10,000	14	Turbo Security payment	Manager's Expense CFS
November	92-11-26	60-16-01-00	60-16-01-00	109,700	152	Vehicle Rental	Payment by CFS
November	92-11-26	60-16-01-00	60-16-01-00	80,000	111	Donation to Army	Payment by CFS
November	92-11-27	60-16-01-00	60-16-01-00	2,500,000	3,460	Turbo Security payment	Manager's Expense CFS
November	92-11-27	60-16-01-00	60-16-01-00	5,000,000	6,919	Turbo Security payment	Manager's Expense BDX
November	92-11-27	60-16-01-00	60-16-01-00	30,000	42	Vehicle Rental	Payment by CFS
November	92-11-29	60-16-01-00	60-16-01-00	5,000,000	6,812	Turbo Security payment	Manager's Expense CFS
November	92-11-30	60-16-01-00	60-16-01-00	250,000	345	Turbo Security payment	Manager's Expense CFS
November	92-11-30	60-16-01-00	60-16-01-00	250,000	345	Turbo Security payment	Manager's Expense CFS
December	92-12-03	60-16-01-00	60-16-01-00	2,650,000	3,631	Turbo Security payment	Manager's Expense CFS
December	92-12-21	60-16-01-00	60-16-01-00	210,000	216	Vehicle Rental	Payment by CFS
December	92-12-21	60-16-01-00	60-16-01-00	55,745	76	Travel Expenses	Payment by CFS
			TOTAL	101,719,215	142,937		

DIVISION: [illegible]
Phone #: 331-34-74
Prepared by: [redacted]
Date Prepared: 30-Dec-93

CBI INTERNAL AUDIT DEPARTMENT
1992 GENERAL MANAGERS' EXPENSES

Listing of all transactions to record General Manager's/Manager's expenses for the period of January 1, 1992 to December 31, 1992.

MONTH	DATE OF TRANSACTION	ACCT. JV# OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	* DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
January	92-01-13	60-16-01-00	60-16-01-00	5,000,000	7,751	Turbo Security payment	Manager's Expense CFS
January	92-01-14	60-16-01-00	60-16-01-00	5,000,000	7,579	Turbo Security payment	Manager's Expense CFS
January	92-01-15	60-16-01-00	60-16-01-00	5,000,000	7,605	Turbo Security payment	Manager's Expense CFS
January	92-01-16	60-16-01-00	60-16-01-00	5,000,000	7,652	Turbo Security payment	Manager's Expense CFS
March	92-03-11	60-16-01-00	60-16-01-00	300,000	469	Turbo Security payment	Manager's Expense CFS
March	92-03-18	60-16-01-00	60-16-01-00	250,000	388	Turbo Security payment	Manager's Expense CFS
March	92-03-19	60-16-01-00	60-16-01-00	500,000	778	Turbo Security payment	Manager's Expense CFS
March	92-03-20	60-16-01-00	60-16-01-00	3,000,000	4,676	Turbo Security payment	Manager's Expense CFS
March	92-03-20	60-16-01-00	60-16-01-00	350,000	546	Turbo Security payment	Manager's Expense CFS
March	92-03-20	60-16-01-00	60-16-01-00	2,000,000	3,118	Donation to Army	Payment by CFS
March	92-03-20	60-16-01-00	60-16-01-00	5,000,000	7,723	Turbo Security payment	Manager's Expense CFS
April	92-04-13	60-16-01-00	60-16-01-00	600,000	927	Turbo Security payment	Manager's Expense CFS
April	92-04-20	60-16-01-00	60-16-01-00	3,250,000	4,935	Turbo Security payment	Manager's Expense CFS
May	92-05-07	60-16-01-00	60-16-01-00	118,495	181	Travel Expense	Payment by CFS
May	92-05-11	60-16-01-00	60-16-01-00	1,300,000	1,976	Turbo Security payment	Manager's Expense CFS
May	92-05-13	60-16-01-00	60-16-01-00	450,000	684	Turbo Security payment	Manager's Expense CFS
May	92-05-13	60-16-01-00	60-16-01-00	57,740	87	Travel Expense	Payment by CFS
May	92-05-19	60-16-01-00	60-16-01-00	2,500,000	3,766	Turbo Security payment	Manager's Expense CFS
May	92-05-19	60-16-41-20	60-16-01-00	53,830	81	Travel Expense	Payment by CFS
May	92-05-19	60-16-01-00	60-16-01-00	17,500	26	Travel Expense	Payment by CFS
May	92-05-19	60-16-01-40	60-16-01-00	57,840	87	Travel Expense	Payment by CFS
May	92-05-22	60-16-01-40	60-16-01-00	156,080	236	Travel Expense	Payment by CFS
June	92-06-10	60-16-01-00	60-16-01-00	111,500	167	Travel Expense	Payment by CFS
June	92-06-10	60-16-01-00	60-16-01-00	300,000	451	Turbo Security payment	Manager's Expense CFS
June	92-06-17	60-16-01-40	60-16-01-00	53,810	80	Travel Expense	Payment by CFS
June	92-06-17	60-16-01-00	60-16-01-00	250,000	370	Turbo Security payment	Manager's Expense CFS
June	92-06-18	60-16-01-00	60-16-01-00	150,000	221	Turbo Security payment	Manager's Expense CFS
June	92-06-18	60-16-01-00	60-16-01-00	3,000,000	4,411	Turbo Security payment	Manager's Expense CFS
June	92-06-15	60-16-01-00	60-16-01-00	1,000,000	1,470	Turbo Security payment	Manager's Expense CFS
June	92-06-26	60-16-01-00	60-16-01-00	128,150	188	Travel Expense	Payment by CFS
June	92-06-26	60-16-01-00	60-16-01-00	128,150	188	Travel Expense	Payment by CFS
June	92-06-26	60-16-01-00	60-16-01-00	2,700,000	3,847	Turbo Security payment	Manager's Expense CFS
June	92-06-26	60-16-01-00	60-16-01-00	1,850,000	2,636	Turbo Security payment	Manager's Expense CFS
July	92-07-08	60-16-01-00	60-16-01-00	250,000	359	Turbo Security payment	Manager's Expense CFS
July	92-07-09	60-16-01-00	60-16-01-00	62,900	89	Turbo Security payment	Manager's Expense BDX
July	92-07-21	60-16-01-00	60-16-01-00	2,500,000	3,513	Turbo Security payment	Manager's Expense UUX
July	92-07-25	60-16-01-00	60-16-01-00	25,000	36	Turbo Security payment	Manager's Expense CFS
July	92-07-25	60-16-01-00	60-16-01-00	4,000,000	5,717	Turbo Security payment	Manager's Expense CFS
July	92-07-29	60-16-01-00	60-16-01-00	146,430	209	Travel Expense	Payment by CFS

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COMPAÑIA FRUTERA DE SEVILLA
MEDELLIN - COLOMBIA

Confidential Treatment
Request by Chiquita Brands

FAX: 251 85 44 - 251 63 35

FAX COVER LETTER

DATE: VII-30-'93
TO: [redacted] - INTERNAL AUDIT. (513-784-6695)
FROM: [redacted] - CONTROLLER'S ASSISTANT.

COMMENTS: ATTACHED YOU WILL FIND 1992 & 1993 (JAN - NOV.) GENERAL MANAGER'S EXPENSES FOR TURBO DIVISION.

IF YOU HAVE ANY QUESTION PLEASE LET ME KNOW

REGARDS.

TOTAL PAGES INCLUDING FAX COVER LETTER: 5

CARRERA 47 No. 50 - 24 EDIF. FURATENA - PISO 14 TEL.: 251 60 82 A.A. 50309 TELEX: 66 746 SEVERCO MED

COPY TO: [redacted] THAT WHAT WE SAW IN MEMORY BOXES WITH THIS

4CHQI-000730

[redacted] — THIS IS THE REVISED REPORT FOR REDUCED SUPPORT. [redacted]

CBI-V1-001-001765

NSD CHIQUITA 3554

DIVISION: JVBO

Phone #: 11-76-74

Prepared By: [redacted]

Date Prepared: 96-Dec-31

CBI INTERNAL AUDIT DEPARTMENT

1992 GENERAL MANAGERS' EXPENSES

Listing of all transactions to record General Manager's/Manager's expenses for the period of January 1, 1992 to December 31, 1992.

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
August	92-08-28	60-16-01-00	60-16-01-00	16,000,000	14,410	Turbo Security payment	Manager's Expense BDX
August	92-08-11	60-16-01-00	60-16-01-00	480,000	577	Turbo Security payment	Manager's Expense CPS
August	92-08-20	60-16-01-00	60-16-01-00	250,000	361	Turbo Security payment	Manager's Expense CPS
August	92-08-20	60-16-01-00	60-16-01-00	290,000	289	Turbo Security payment	Manager's Expense CPS
August	92-08-26	60-16-01-00	60-16-01-00	190,000	143	Turbo Security payment	Payment by CPS
August	92-08-30	60-16-01-00	60-16-01-00	118,350	185	Travel Expenses	Manager's Expense CPS
August		60-16-01-00	60-16-01-00	250,000	361	Turbo Security payment	Payment by CPS
September	92-09-01	60-16-01-00	60-16-01-00	2,590,900	3,613	Army equipment repairs	Payment by BDX
September	92-09-01	60-16-01-00	60-16-01-00	939,150	1,351	Medical Equipment	Manager's Expense CPS
September	92-09-10	60-16-01-00	60-16-01-00	250,000	359	Turbo Security payment	Manager's Expense CPS
September	92-09-14	60-16-01-00	60-16-01-00	250,000	359	Turbo Security payment	Manager's Expense CPS
September	92-09-14	60-16-01-00	60-16-01-00	4,000,000	5,747	Turbo Security payment	Manager's Expense CPS
September	92-09-14	60-16-01-00	60-16-01-00	250,000	359	Turbo Security payment	Manager's Expense CPS
September	92-09-15	60-16-01-00	60-16-01-00	350,000	502	Turbo Security payment	Payment by CPS
September	92-09-15	60-16-01-00	60-16-01-00	62,828	89	Travel Expenses	Payment by CPS
September	92-09-30	60-16-01-00	60-16-01-00	65,339	93	Travel Expenses	Manager's Expense CPS
September	92-09-30	60-16-01-00	60-16-01-00	2,750,000	3,939	Turbo Security payment	Manager's Expense CPS
October	92-10-01	60-16-01-00	60-16-01-00	1,350,000	1,779	Turbo Security payment	Payment by CPS
October	92-10-21	60-16-01-00	60-16-01-00	981,200	1,368	Donation to Army	Payment by CPS
October	92-10-30	60-16-01-00	60-16-01-00	80,000	112	Donation to Army	Manager's Expense CPS
October	92-10-30	60-16-01-00	60-16-01-00	750,000	1,031	Turbo Security payment	Payment by CPS
November	92-11-11	60-16-01-00	60-16-01-00	130,000	207	Donation to Army	Manager's Expense CPS
November	92-11-17	60-16-01-00	60-16-01-00	2,500,000	3,463	Turbo Security payment	Manager's Expense CPS
November	92-11-21	60-16-01-00	60-16-01-00	250,000	345	Turbo Security payment	Manager's Expense CPS
November	92-11-23	60-16-01-00	60-16-01-00	250,000	347	Turbo Security payment	Manager's Expense CPS
November	92-11-26	60-16-01-00	60-16-01-00	10,000	14	Turbo Security payment	Payment by CPS
November	92-11-26	60-16-01-00	60-16-01-00	109,760	152	Vehicle Rental	Payment by CPS
November	92-11-26	60-16-01-00	60-16-01-00	80,000	111	Donation to Army	Manager's Expense CPS
November	92-11-26	60-16-01-00	60-16-01-00	2,504,000	3,460	Turbo Security payment	Manager's Expense BDX
November	92-11-27	60-16-01-00	60-16-01-00	5,008,000	6,919	Turbo Security payment	Payment by CPS
November	92-11-27	60-16-01-00	60-16-01-00	30,000	73	Vehicle Rental	Manager's Expense CPS
November	92-11-27	60-16-01-00	60-16-01-00	5,009,000	6,892	Turbo Security payment	Manager's Expense CPS
November	92-11-29	60-16-01-00	60-16-01-00	250,000	345	Turbo Security payment	Manager's Expense CPS
November	92-11-30	60-16-01-00	60-16-01-00	250,000	345	Turbo Security payment	Manager's Expense CPS
November	92-11-30	60-16-01-00	60-16-01-00	2,630,000	3,631	Turbo Security payment	Payment by CPS
December	92-12-01	60-16-01-00	60-16-01-00	210,000	286	Vehicle Rental	Payment by CPS
December	92-12-23	60-16-01-00	60-16-01-00	55,745	76	Travel Expenses	
December	92-12-21	60-16-01-00					
			TOTAL	101,719,215	148,937		

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4CHQ1-000729

CBI-V1-001-001764

Confidential Treatment
Request by Chiquita Brands

NOV 8 ...

NOV 01 01 11:17 A 0555

DIVISION: TURBO

Phone #: 331 1474

Prepared by: [redacted]

Date Prepared: [illegible]

CBI INTERNAL AUDIT DEPARTMENT

1991 GENERAL MANAGERS' EXPENSES

Listing of all Disbursements to Board General Manager/Manager's expenses for the period of January 1, 1992 to December 31, 1992.

MONTH	DATE OF TRANSACTION	ACCT. TYPE OR REFERENCE #	ACCOUNT CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
January	92-01-13	60-16-01-00	60-16-01-00	5,000,000	7,751	Turbo Security payment	Manager's Expense CFS
January	92-01-14	60-16-01-00	60-16-01-00	5,000,000	7,579	Turbo Security payment	Manager's Expense CFS
January	92-01-15	60-16-01-00	60-16-01-00	5,000,000	7,605	Turbo Security payment	Manager's Expense CFS
January	92-01-16	60-16-01-00	60-16-01-00	5,000,000	7,652	Turbo Security payment	Manager's Expense CFS
January	92-01-17	60-16-01-00	60-16-01-00	300,000	469	Turbo Security payment	Manager's Expense CFS
March	92-03-18	60-16-01-00	60-16-01-00	250,000	388	Turbo Security payment	Manager's Expense CFS
March	92-03-18	60-16-01-00	60-16-01-00	500,000	778	Turbo Security payment	Manager's Expense CFS
March	92-03-19	60-16-01-00	60-16-01-00	3,000,000	4,676	Turbo Security payment	Manager's Expense CFS
March	92-03-20	60-16-01-00	60-16-01-00	350,000	546	Turbo Security payment	Manager's Expense CFS
March	92-03-20	60-16-01-00	60-16-01-00	2,000,000	3,118	Donation to Army	Payment by CFS
March	92-03-20	60-16-01-00	60-16-01-00	5,000,000	7,725	Turbo Security payment	Manager's Expense CFS
March	92-03-20	60-16-01-00	60-16-01-00	600,000	927	Turbo Security payment	Manager's Expense CFS
April	92-04-13	60-16-01-00	60-16-01-00	3,150,000	4,935	Turbo Security payment	Manager's Expense CFS
April	92-04-20	60-16-01-00	60-16-01-00	118,195	181	Travel Expenses	Payment by CFS
May	92-05-07	60-16-01-00	60-16-01-00	1,300,000	1,976	Turbo Security payment	Manager's Expense CFS
May	92-05-11	60-16-01-00	60-16-01-00	450,000	681	Turbo Security payment	Manager's Expense CFS
May	92-05-11	60-16-01-00	60-16-01-00	51,740	87	Travel Expenses	Payment by CFS
May	92-05-13	60-16-01-00	60-16-01-00	2,500,000	3,766	Turbo Security payment	Manager's Expense CFS
May	92-05-13	60-16-01-00	60-16-01-00	53,890	81	Travel Expenses	Payment by CFS
May	92-05-19	60-16-01-00	60-16-01-00	17,500	26	Travel Expenses	Payment by CFS
May	92-05-19	60-16-01-00	60-16-01-00	57,840	87	Travel Expenses	Payment by CFS
May	92-05-19	60-16-01-00	60-16-01-00	154,760	236	Travel Expenses	Payment by CFS
May	92-05-22	60-16-01-00	60-16-01-00	111,530	167	Travel Expenses	Payment by CFS
June	92-06-10	60-16-01-00	60-16-01-00	300,000	451	Turbo Security payment	Manager's Expense CFS
June	92-06-10	60-16-01-00	60-16-01-00	51,810	80	Travel Expenses	Payment by CFS
June	92-06-17	60-16-01-00	60-16-01-00	250,000	350	Turbo Security payment	Manager's Expense CFS
June	92-06-17	60-16-01-00	60-16-01-00	150,000	221	Turbo Security payment	Manager's Expense CFS
June	92-06-18	60-16-01-00	60-16-01-00	3,000,000	4,411	Turbo Security payment	Manager's Expense CFS
June	92-06-18	60-16-01-00	60-16-01-00	1,000,000	1,470	Turbo Security payment	Manager's Expense CFS
June	92-06-18	60-16-01-00	60-16-01-00	128,150	188	Travel Expenses	Payment by CFS
June	92-06-20	60-16-01-00	60-16-01-00	128,150	188	Travel Expenses	Payment by CFS
June	92-06-20	60-16-01-00	60-16-01-00	2,700,000	3,917	Turbo Security payment	Manager's Expense CFS
June	92-06-22	60-16-01-00	60-16-01-00	1,850,000	2,636	Turbo Security payment	Manager's Expense CFS
June	92-06-26	60-16-01-00	60-16-01-00	250,000	359	Turbo Security payment	Manager's Expense CFS
July	92-07-08	60-16-01-00	60-16-01-00	62,100	89	Turbo Security payment	Manager's Expense BOX
July	92-07-09	60-16-01-00	60-16-01-00	2,500,000	3,571	Turbo Security payment	Manager's Expense BOX
July	92-07-24	60-16-01-00	60-16-01-00	25,000	36	Turbo Security payment	Manager's Expense CFS
July	92-07-25	60-16-01-00	60-16-01-00	4,000,000	5,717	Turbo Security payment	Manager's Expense CFS
July	92-07-25	60-16-01-00	60-16-01-00	146,450	209	Travel Expenses	Payment by CFS
July	92-07-29	60-16-01-00	60-16-01-00				

1992 TURBO

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OUR AUDIT ONLY VERIFIED 1993 – WE DID NOT ESTABLISH THAT THESE WERE RECORDED IN THE GENERAL LEDGER.

Confidential Treatment Request by Chiquita Brands

Confidential Treatment
Request by Chiquita Brands

DIVISION: 3/12/00
Phone #: 3-30-7614
Prepared by: [redacted]
Date Prepared:

CBI INTERNAL AUDIT DEPARTMENT
1993 GENERAL MANAGERS' EXPENSES

Listing of all transactions to record General Manager's Expenses
requested for the period of January 1, 1993 to November 30, 1993

MONTH	DATE OF TRANSACTION	ACCT. IV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
August	01-08-93	60-16-01-00	60-16-01-00	60,000	75	Turbo Security payment	Manager's Expense OPS
August	01-08-93	60-16-01-00	60-16-01-00	100,000	125	Turbo Security payment	Manager's Expense OPS
August	06-08-93	60-16-01-00	60-16-01-00	250,000	312	Turbo Security payment	Manager's Expense BDX
August	17-08-93	60-16-01-00	60-16-01-00	395,000	493	Turbo Security payment	Manager's Expense BDX
August	18-08-93	60-16-01-00	60-16-01-00	1,000,000	1,248	Turbo Security payment	Manager's Expense OPS
August	20-08-93	60-16-01-00	60-16-01-00	2,000,000	2,481	Turbo Security payment	Manager's Expense OPS
August	25-08-93	60-17-01-00	60-16-01-00	132,400	164	Travel Expenses	Payment by OPS
August	25-08-93	60-16-01-00	60-16-01-00	30,000	37	Travel Expenses	Payment by OPS
August	25-08-93	60-16-01-00	60-16-01-00	30,000	37	Travel Expenses	Payment by OPS
August	25-08-93	60-16-01-00	60-16-01-00	39,000	49	Turbo Security payment	Manager's Expense BDX
August	26-08-93	60-16-01-00	60-16-01-00	6,250,000	7,755	Turbo Security payment	Manager's Expense BDX
August	01-09-93	60-16-01-00	60-16-01-00	200,000	247	Turbo Security payment	Manager's Expense BDX
September	01-09-93	60-16-01-00	60-16-01-00	18,800	23	Turbo Security payment	Manager's Expense BDX
September	09-09-93	60-16-01-00	60-16-01-00	5,350,000	6,481	Turbo Security payment	Manager's Expense BDX
September	13-09-93	60-16-01-00	60-16-01-00	451,970	557	Medical Service	Payment by BDX
September	21-09-93	60-16-01-00	60-16-01-00	1,000,000	1,203	Turbo Security payment	Manager's Expense BDX
September	21-09-93	60-16-01-00	60-16-01-00	300,000	346	Turbo Security payment	Manager's Expense BDX
September	07-10-93	60-16-01-00	60-16-01-00	100,000	123	Turbo Security payment	Manager's Expense BDX
October	07-10-93	60-16-01-00	60-16-01-00	250,000	308	Turbo Security payment	Manager's Expense BDX
October	12-10-93	60-16-01-00	60-16-01-00	3,000,000	3,697	Turbo Security payment	Manager's Expense BDX
October	15-10-93	60-16-01-00	60-16-01-00	100,000	122	Turbo Security payment	Manager's Expense BDX
October	21-10-93	60-16-01-00	60-16-01-00	5,500,000	6,590	Turbo Security payment	Manager's Expense BDX
October	28-10-93	60-16-01-00	60-16-01-00	6,500,000	7,793	Turbo Security payment	Manager's Expense BDX
October	28-10-93	60-16-01-00	60-16-01-00	1,000,000	1,229	Turbo Security payment	Manager's Expense BDX
November	10-11-93	60-16-01-00	60-16-01-00	5,450,000	6,719	Turbo Security payment	Manager's Expense BDX
November	16-11-93	60-16-01-00	60-16-01-00	3,000,000	3,610	Turbo Security payment	
November	17-11-93						
			TOTAL	36,268,970	121,278		

OOR ROM VERIFIED UP TO 10/25/93

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4CHQ1-000727

CBI-V1-001-1162

NSD CHIQUITA 2557

12-30-93 10:10AM FRUTERA DE COLOMBIA

Confidential Treatment
Request by Chiquita Brands

DIVISION: TURBO
Phone #: 341-7474
Prepared By: [redacted]
Title Prepared:

CBI INTERNAL AUDIT DEPARTMENT
1993 GENERAL MANAGERS' EXPENSES

Listing of disbursements to paid General Manager's/Manager's expenses for the period of January 1, 1993 to November 24, 1993.

MONTH	DATE OF TRANSACTION	ACCT. NO. OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CLOSE OFFICE RECORDS	COMMENTS
January	01-01-93	00-16-01-00	00-16-01-00	1,000,000	1,355	Turbo Security payment	Manager's Expense CPS
January	04-01-93	00-16-01-00	00-16-01-00	2,500,000	3,388	Turbo Security payment	Manager's Expense CPS
February	10-02-93	00-16-01-00	00-16-01-00	450,000	604	Turbo Security payment	Manager's Expense CPS
February	13-02-93	00-16-01-00	00-16-01-00	250,000	334	Turbo Security payment	Manager's Expense CPS
February	17-02-93	00-16-01-00	00-16-01-00	2,250,000	3,001	Turbo Security payment	Manager's Expense CPS
February	25-02-93	00-16-01-00	00-16-01-00	250,000	311	Turbo Security payment	Manager's Expense CPS
February	25-02-93	00-16-01-00	00-16-01-00	150,000	112	Turbo Security payment	Manager's Expense CPS
March	03-03-93	00-16-01-00	00-16-01-00	223,000	293	Travel Expenses	Payment by CPS
March	03-03-93	00-16-01-00	00-16-01-00	250,000	329	Turbo Security payment	Manager's Expense CPS
March	03-03-93	00-16-01-00	00-16-01-00	100,000	131	Payment to Police for protection in labor a	Payment by CPS
March	09-03-93	00-16-01-00	00-16-01-00	63,840	84	Purchasing of shoes for Turbo Security	Payment by CPS
March	09-03-93	00-16-01-00	00-16-01-00	36,160	48	Purchasing of shoes for Turbo Security	Payment by BDX
March	10-03-93	00-16-01-00	00-16-01-00	300,000	393	Turbo Security payment	Manager's Expense BDX
March	17-03-93	00-16-01-00	00-16-01-00	300,000	131	Turbo Security payment	Manager's Expense BDX
March	24-03-93	00-16-01-00	00-16-01-00	300,000	391	Turbo Security payment	Manager's Expense CPS
April	05-04-93	00-16-01-00	00-16-01-00	2,250,000	2,928	Turbo Security payment	Manager's Expense CPS
April	06-04-93	00-16-01-00	00-16-01-00	250,000	325	Turbo Security payment	Manager's Expense CPS
April	08-04-93	00-16-01-00	00-16-01-00	2,000,000	2,603	Turbo Security payment	Payment by CPS
April	07-04-93	00-16-01-00	00-16-01-00	16,500	21	Turbo Security payment - overall secur	Payment by CPS
April	07-04-93	00-16-01-00	00-16-01-00	126,984	165	Travel Expenses	Manager's Expense CPS
April	07-04-93	00-16-01-00	00-16-01-00	200,000	258	Turbo Security payment	Manager's Expense CPS
April	20-04-93	00-16-01-00	00-16-01-00	3,245,000	4,055	Turbo Security payment	Manager's Expense BDX
April	26-04-93	00-16-01-00	00-16-01-00	75,000	97	Turbo Security payment	Manager's Expense CPS
April	02-05-93	00-16-01-00	00-16-01-00	474,000	615	Turbo Security payment	Manager's Expense CPS
May	03-05-93	00-16-01-00	00-16-01-00	204,000	264	Turbo Security payment	Manager's Expense CPS
May	03-05-93	00-16-01-00	00-16-01-00	2,000,000	2,561	Turbo Security payment	Manager's Expense CPS
May	17-05-93	00-16-01-00	00-16-01-00	3,000,000	3,841	Turbo Security payment	Manager's Expense CPS
May	17-05-93	00-16-01-00	00-16-01-00	350,000	449	Turbo Security payment	Manager's Expense CPS
May	01-06-93	00-16-01-00	00-16-01-00	250,000	321	Turbo Security payment	Payment by CPS
June	01-06-93	00-16-01-00	00-16-01-00	71,800	96	Fuel to army	Manager's Expense BDX
June	01-06-93	00-16-01-00	00-16-01-00	1,000,000	1,281	Turbo Security payment	Payment by CPS
June	01-06-93	00-16-01-00	00-16-01-00	18,040	23	Purchasing of shoes for Turbo Security	Payment by CPS
June	02-06-93	00-16-01-00	00-16-01-00	72,000	92	Purchasing of shoes for Turbo Security	Manager's Expense CPS
June	06-06-93	00-16-01-00	00-16-01-00	1,250,000	1,601	Turbo Security payment	Manager's Expense CPS
June	07-06-93	00-16-01-00	00-16-01-00	1,000,000	1,348	Turbo Security payment	Manager's Expense CPS
June	15-06-93	00-16-01-00	00-16-01-00	8,392,000	10,693	Turbo Security payment	Manager's Expense CPS
June	15-06-93	00-16-01-00	00-16-01-00	387,000	487	Turbo Security payment	Payment by CPS
June	15-06-93	00-16-01-00	00-16-01-00	144,700	184	Travel Expenses	Manager's Expense BDX
July	01-07-93	00-16-01-00	00-16-01-00	1,755,000	2,220	Turbo Security payment	Manager's Expense BDX
July	08-07-93	00-16-01-00	00-16-01-00	9,512,000	12,010	Turbo Security payment	Manager's Expense BDX
July	15-07-93	00-16-01-00	00-16-01-00	6,000,000	7,410	Turbo Security payment	
July	30-07-93	00-16-01-00	00-16-01-00				

1993 TURBO

OUR AUDIT VERIFIED JAN 1, 1993 – OCTOBER 25, 19 THAT THESE AMOUNTS ARE RECORDED IN THE GENERAL LEDGER

THIS REPORT JAN – NOV 93 – SEE 5/24/94 report for full year

CBI-V1-001-001761

4CHQ1-000726

NSD CHIQUITA 2558

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12-30-93 10:09AM FUERA DE SEV. LA 5137645575

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COMPAÑIA FRUTERA DE SEVILLA
MEDELLIN - COLOMBIA

Confidential Treatment Request by Chiquita Brands

FAX: 251 05 44 - 251 52 35

FAX COVER LETTER

DATE: VII-30-93
TO: [redacted] INTERNAL AUDIT. (513-784-6673)
FROM: [redacted] - CONTROLLER'S ASSISTANT.

COMMENTS: ATTACHED YOU WILL FIND 1992 & 1993 (JAN-NOV.) GENERAL MANAGER'S EXPENSES FOR TURBO DIVISION.

IF YOU HAVE ANY QUESTION PLEASE LET ME KNOW

REGARDS.

4CHQ1-000725

TOTAL PAGES INCLUDING FAX COVER LETTER: 5

CARRERA 47 No. 80-24 EDIF. FURATENA - PISO 14 TEL: 251 60 82 A.A. 80300 TELEX: 66 746 SEVFRCO MED

COPY TO: [redacted] TO VERIFY THE WHAT WE SAW IN THE AUDIT AGREES WITH THIS OK - MGB

[redacted] — THIS IS THE REVISED REPORT FOR ME.. TO SUPPORT

CBI-V1-001-001760

1/5/94

Confidential Treatment
Request by Chiquita Brands

SIGNATURE: TURIO
Phone #: 331-2424
Prepared By: [redacted]
Date Prepared: 12-30-99

CBII INTERNAL AUDIT DEPARTMENT
1999 GENERAL MANAGERS' EXPENSES

Listing of all transactions to record General Manager's/Manager's expenses for the period of January 1, 1999 to December 31, 1999.

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	* DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
August	01-08-93	60-16-01-00	60-1601-80	68,000	75	Turbo Security payment	Manager's Expense CFS
August	01-08-93	60-16-01-00	60-1601-80	200,000	125	Turbo Security payment	Manager's Expense CFS
August	06-08-93	60-16-01-00	60-1601-80	250,000	312	Turbo Security payment	Manager's Expense BDX
August	11-08-93	60-16-01-00	60-1601-80	394,000	493	Turbo Security payment	Manager's Expense BDX
August	18-08-93	60-16-01-00	60-1601-80	1,800,000	1,243	Turbo Security payment	Manager's Expense CFS
August	20-08-93	60-16-01-00	60-1601-80	2,000,000	2,481	Turbo Security payment	Manager's Expense CFS
August	25-08-93	60-16-01-00	60-1601-80	132,000	164	Travel Expenses	Payment by CFS
August	25-08-93	60-16-01-00	60-1601-80	30,000	37	Travel Expenses	Payment by CFS
August	25-08-93	60-16-01-00	60-1601-80	30,000	37	Travel Expenses	Payment by CFS
August	28-08-93	60-16-01-00	60-1601-80	396,000	490	Turbo Security payment	Manager's Expense BDX
September	01-09-93	60-16-01-00	60-1601-80	6,250,000	7,735	Turbo Security payment	Manager's Expense BDX
September	08-09-93	60-16-01-00	60-1601-00	200,000	247	Turbo Security payment	Manager's Expense BDX
September	09-09-93	60-16-01-00	60-1601-00	18,000	23	Turbo Security payment	Manager's Expense BDX
September	13-09-93	60-16-01-00	60-1601-00	5,250,000	6,181	Turbo Security payment	Manager's Expense BDX
September	21-09-93	60-16-01-00	60-1601-00	451,920	557	Medical Services	Payment by BDX
September	21-09-93	60-16-01-00	60-1601-00	1,000,000	1,233	Turbo Security payment	Manager's Expense BDX
October	07-10-93	60-16-01-00	60-1601-00	200,000	246	Turbo Security payment	Manager's Expense BDX
October	07-10-93	60-16-01-00	60-1601-00	100,000	123	Turbo Security payment	Manager's Expense BDX
October	12-10-93	60-16-01-00	60-1601-00	250,000	308	Turbo Security payment	Manager's Expense BDX
October	13-10-93	60-16-01-00	60-1601-00	9,800,000	3,897	Turbo Security payment	Manager's Expense BDX
October	21-10-93	60-16-01-00	60-1601-00	100,000	122	Turbo Security payment	Manager's Expense BDX
October	25-10-93	60-16-01-00	60-1601-00	5,543,390	6,790	Turbo Security payment	Manager's Expense BDX
October	25-10-93	60-16-01-00	60-1601-00	6,500,000	7,933	Turbo Security payment	Manager's Expense BDX
November	10-11-93	60-16-01-00	60-1601-00	1,000,000	1,229	Turbo Security payment	Manager's Expense BDX
November	16-11-93	60-16-01-00	60-1601-00	5,650,000	6,929	Turbo Security payment	Manager's Expense BDX
November	17-11-93	60-16-01-00	60-1601-00	3,000,000	3,680	Turbo Security payment	Manager's Expense BDX
December	01-12-93	60-16-01-00	60-1601-00	250,000	308	Travel Expenses	Manager's Expense BDX
December	09-12-93	60-16-01-00	60-1601-00	6,650,000	8,062	Turbo Security payment	Manager's Expense BDX
December	15-12-93	60-16-01-00	60-1601-00	2,000,000	2,435	Fees	Manager's Expense BDX
December	17-11-93	60-16-01-00	60-1601-00	2,500,000	3,106	Turbo Security payment	Manager's Expense CFS
December	28-11-93	60-16-01-00	60-1601-00	400,000	494	Construction Expenses	Manager's Expense CFS
			TOTAL 1993	107,865,950	135,725		

√= missing support.

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Confidential Treatment Request by Chiquita Brands

CBI-V1-001-001758

5137846675:# 2

: 3-15-94 : 8:10AM : FRUTERA DE SEVILLA→

RCV BY:

CFS: Gastos de Seguridad Ciudadana report Cred 9/10/93

Bunadex: Gastos de Seguridad Ciudadana Report Cred 9/10/93 : ✓ : indicates we have back-up docs.

DIVISION: TURBO

Phone #: 331 74-79

Prepared By: [redacted]

Date Prepared: 15-Mar-94

CBI INTERNAL AUDIT DEPARTMENT

1993 GENERAL MANAGERS' EXPENSES

Listing of all transactions to proof General Manager's/Manager's expense for the period of January 1, 1993 to December 31, 1993.

4CHQI-000723

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	* DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
January	04-01-93	60-16-01-00	60-16-01-00	1,000,000	1,355	Turbo Security payment	Manager's Expense CFS
January	04-01-93	60-16-01-00	60-16-01-00	2,500,000	3,388	Turbo Security payment	Manager's Expense CFS
January	04-01-93	60-16-01-00	60-16-01-00	450,000	604	Turbo Security payment	Manager's Expense CFS
February	10-02-93	60-16-01-00	60-16-01-00	250,000	334	Turbo Security payment	Manager's Expense CFS
February	15-02-93	60-16-01-00	60-16-01-00	2,250,000	3,001	Turbo Security payment	Manager's Expense CFS
February	17-02-93	60-16-01-00	60-16-01-00	250,000	334	Turbo Security payment	Manager's Expense CFS
February	25-02-93	60-16-01-00	60-16-01-00	100,000	132	Turbo Security payment	Manager's Expense CFS
February	25-02-93	60-16-01-00	60-16-01-00	221,000	293	Travel Expenses	Payment by CFS
March	03-03-93	60-16-01-00	60-16-01-00	250,000	329	Turbo Security payment	Manager's Expense CFS
March	03-03-93	60-16-01-00	60-16-01-00	100,000	131	Payment to Police for protection in labor m	Payment by CFS
March	03-03-93	60-16-01-00	60-16-01-00	63,340	84	Purchasing of shots for Turbo Security	Payment by CFS
March	09-03-93	60-16-01-00	60-16-01-00	136,440	42	Purchasing of shots for Turbo Security	Payment by BDX
March	09-03-93	60-16-01-00	60-16-01-00	300,000	399	Turbo Security payment	Manager's Expense BDX
March	10-03-93	60-16-01-00	60-16-01-00	100,000	131	Turbo Security payment	Manager's Expense BDX
March	17-03-93	60-16-01-00	60-16-01-00	1,200,000	391	Turbo Security payment	Manager's Expense CFS
March	31-03-93	60-16-01-00	60-16-01-00	2,200,000	2,928	Turbo Security payment	Manager's Expense CFS
April	05-04-93	60-16-01-00	60-16-01-00	250,000	335	Turbo Security payment	Manager's Expense CFS
April	06-04-93	60-16-01-00	60-16-01-00	2,000,000	2,603	Turbo Security payment	Manager's Expense CFS
April	06-04-93	60-16-01-00	60-16-01-00	16,380	21	Turbo Security payment - miscellaneous	Payment by CFS
April	07-04-93	60-16-01-00	60-16-01-00	126,980	165	Travel Expenses	Payment by CFS
April	07-04-93	60-16-01-00	60-16-01-00	200,000	258	Turbo Security payment	Manager's Expense CFS
April	20-04-93	60-16-01-00	60-16-01-00	3,445,000	4,493	Turbo Security payment	Manager's Expense CFS
April	26-04-93	60-16-01-00	60-16-01-00	75,000	97	Turbo Security payment	Manager's Expense BDX
May	02-05-93	60-16-01-00	60-16-01-00	476,000	615	Turbo Security payment	Manager's Expense CFS
May	03-05-93	60-16-01-00	60-16-01-00	204,000	264	Turbo Security payment	Manager's Expense CFS
May	03-05-93	60-16-01-00	60-16-01-00	2,000,000	2,582	Turbo Security payment	Manager's Expense CFS
May	17-05-93	60-16-01-00	60-16-01-00	3,000,000	3,842	Turbo Security payment	Manager's Expense CFS
May	17-05-93	60-16-01-00	60-16-01-00	350,000	449	Turbo Security payment	Manager's Expense CFS
June	01-06-93	60-16-01-00	60-16-01-00	250,000	321	Turbo Security payment	Manager's Expense CFS
June	01-06-93	60-16-01-00	60-16-01-00	74,800	96	Food to army	Payment by CFS
June	01-06-93	60-16-01-00	60-16-01-00	1,000,000	1,284	Turbo Security payment	Manager's Expense BDX
June	01-06-93	60-16-01-00	60-16-01-00 FAX HA (HRW)	18,000	23	Purchasing of shots for Turbo Security	Payment by CFS
June	02-06-93	60-16-01-00	60-16-01-00	72,000	92	Purchasing of shots for Turbo Security	Payment by CFS
June	06-06-93	60-16-01-00	60-16-01-00	1,250,000	1,601	Turbo Security payment	Manager's Expense CFS
June	07-06-93	60-16-01-00	60-16-01-00	2,000,000	2,548	Turbo Security payment	Manager's Expense CFS
June	15-06-93	60-16-01-00	60-16-01-00	8,592,000	10,693	Turbo Security payment	Manager's Expense CFS
June	15-06-93	60-16-01-00	60-16-01-00	382,000	477	Turbo Security payment	Manager's Expense CFS
June	15-06-93	60-16-01-00	60-16-01-00	149,760	194	Travel Expenses	Payment by CFS
July	01-07-93	60-16-01-00	60-16-01-00	1,755,000	2,220	Turbo Security payment	Manager's Expense BDX
July	08-07-93	60-16-01-00	60-16-01-00	9,592,000	11,070	Turbo Security payment	Manager's Expense BDX
July	13-07-93	60-16-01-00	60-16-01-00	6,000,000	7,930	Turbo Security payment	Manager's Expense BDX
July	19-07-93	60-16-01-00	60-16-01-00				

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Confidential Treatment
Request by Chiquita Brands

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RCV BY: : 3-15-94 : 8:10AM : FRUTERA DE SEVILLA→ 5137846675;# 1

C.I.
BANADEX S.A.
COLOMBIA
EL EMBLEMA DE ESPERANZA S.A.

FAX: 251 63 44 - 251 63 35

FAX COVER LETTER

DATE: 15-03-94

TO: [redacted] - INTERNAL AUDIT (513-784-6675)

FROM: [redacted]

COMMENTS: ATTACHED YOU WILL FIND GENERAL MANAGER EXPENSES TUMBO DIVISION 1993

REGARDS

TOTAL PAGES INCLUDING FAX COVER LETTER: 3

CARRERA 47 No. 30-24 EDIF. FURATENA - PISO 14 TEL.: 251 60 62 A.A. 80309 TELEX: 05 748 SERVFRCO MED.

COPY TO [redacted]
5/24/94

4CHQ1-000722

CBI-V1-001-001757

NOD CHIQUITA 2562

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CBI-V1-001-001756

4CHQ1-000721

CBI INTERNAL AUDIT DEPARTMENT
1992 GENERAL MANAGERS' EXPENSES

Listing of all transactions to period General Manager's expenses for the period of January 1, 1992 to December 31, 1992

DIVISION: TUBO
Phone #: [redacted]
Prepared By:
Date Prepared:

Confidential Treatment
Request by Chiquita Brands

MONTH	DATE OF TRANSACTION	ACCT. IV# OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
August	92-08-28	60-16-01-00	60-16-01-00	11,000,000	15,410	Turbo Security payment	Manager's Expense BDX
August	92-08-11	60-16-01-00	60-16-01-00	410,000	577	Turbo Security payment	Manager's Expense CPS
August	92-08-20	60-16-01-00	60-16-01-00	290,000	361	Turbo Security payment	Manager's Expense CPS
August	92-08-20	60-16-01-00	60-16-01-00	290,000	269	Turbo Security payment	Manager's Expense CPS
August	92-08-20	60-16-01-00	60-16-01-00	140,000	143	Turbo Security payment	Payment by CPS
August	92-08-26	60-16-01-00	60-16-01-00	118,350	185	Travel Expenses	Manager's Expense CPS
August	92-08-30	60-16-01-00	60-16-01-00	250,000	261	Turbo Security payment	Payment by CPS
August	92-09-01	60-16-01-00	60-16-01-00	2,590,000	3,613	Army employee repatriation	Payment by BDX
September	92-09-01	60-16-01-00	60-16-01-00	939,150	1,351	Medical Expenses	Manager's Expense CPS
September	92-09-10	60-16-01-00	60-16-01-00	250,000	359	Turbo Security payment	Manager's Expense CPS
September	92-09-14	60-16-01-00	60-16-01-00	250,000	359	Turbo Security payment	Manager's Expense CPS
September	92-09-14	60-16-01-00	60-16-01-00	3,000,000	3,744	Turbo Security payment	Manager's Expense CPS
September	92-09-14	60-16-01-00	60-16-01-00	250,000	359	Turbo Security payment	Manager's Expense CPS
September	92-09-15	60-16-01-00	60-16-01-00	350,000	502	Turbo Security payment	Payment by CPS
September	92-09-15	60-16-01-00	60-16-01-00	62,824	89	Travel Expenses	Payment by CPS
September	92-09-30	60-16-01-00	60-16-01-00	65,338	93	Travel Expenses	Manager's Expense CPS
September	92-09-30	60-16-01-00	60-16-01-00	2,750,000	3,930	Turbo Security payment	Manager's Expense CPS
October	92-10-01	60-16-01-00	60-16-01-00	1,350,000	1,779	Turbo Security payment	Payment by CPS
October	92-10-21	60-16-01-00	60-16-01-00	981,200	1,168	Donation to Army	Payment by CPS
October	92-10-30	60-16-01-00	60-16-01-00	80,000	112	Donation to Army	Manager's Expense CPS
October	92-10-30	60-16-01-00	60-16-01-00	750,000	1,038	Turbo Security payment	Payment by CPS
November	92-11-11	60-16-01-00	60-16-01-00	150,000	207	Donation to Army	Manager's Expense CPS
November	92-11-17	60-16-01-00	60-16-01-00	2,500,000	3,463	Turbo Security payment	Manager's Expense CPS
November	92-11-21	60-16-01-00	60-16-01-00	254,000	346	Turbo Security payment	Manager's Expense CPS
November	92-11-21	60-16-01-00	60-16-01-00	254,000	347	Turbo Security payment	Manager's Expense CPS
November	92-11-26	60-16-01-00	60-16-01-00	10,000	14	Turbo Security payment	Payment by CPS
November	92-11-26	60-16-01-00	60-16-01-00	101,260	152	Vehicle Rental	Payment by CPS
November	92-11-26	60-16-01-00	60-16-01-00	80,000	111	Donation to Army	Manager's Expense CPS
November	92-11-26	60-16-01-00	60-16-01-00	2,508,000	3,460	Turbo Security payment	Manager's Expense BDX
November	92-11-27	60-16-01-00	60-16-01-00	3,008,000	4,919	Turbo Security payment	Payment by CPS
November	92-11-27	60-16-01-00	60-16-01-00	30,000	43	Vehicle Rental	Manager's Expense CPS
November	92-11-27	60-16-01-00	60-16-01-00	5,000,000	6,812	Turbo Security payment	Manager's Expense CPS
November	92-11-29	60-16-01-00	60-16-01-00	250,000	345	Turbo Security payment	Manager's Expense CPS
November	92-11-30	60-16-01-00	60-16-01-00	250,000	345	Turbo Security payment	Manager's Expense CPS
November	92-11-30	60-16-01-00	60-16-01-00	2,630,000	3,611	Turbo Security payment	Payment by CPS
December	92-12-01	60-16-01-00	60-16-01-00	210,000	716	Vehicle Rental	Payment by CPS
December	92-12-11	60-16-01-00	60-16-01-00	55,345	76	Travel Expenses	
December	92-12-21	60-16-01-00	60-16-01-00				
			TOTAL	101,719,715	140,917		

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1992 TURBO

OUR AUDIT ONLY VERIFIED 1993 – WE DID NOT ESTABLISH THAT THESE WERE RECORDED IN THE OPERATING LEDGER.

CHI INTERNAL AUDIT DEPARTMENT
1992 GENERAL MANAGERS' EXPENSES

MONTH	DATE OF TRANSACTION	ACCT. JV# OR REFERENCE #	ACCOUNT # (TAR CED)	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
January	92.01.13	60-16-01-00	60-16-01-00	5,000,000	7,751	Turbo Security payment	Manager's Expense CFS
January	92.01.14	60-16-01-00	60-16-01-00	5,000,000	7,579	Turbo Security payment	Manager's Expense CFS
January	92.01.15	60-16-01-00	60-16-01-00	5,000,000	7,605	Turbo Security payment	Manager's Expense CFS
January	92.01.16	60-16-01-00	60-16-01-00	5,000,000	7,632	Turbo Security payment	Manager's Expense CFS
January	92.01.17	60-16-01-00	60-16-01-00	300,000	469	Turbo Security payment	Manager's Expense CFS
March	92.03.18	60-16-01-00	60-16-01-00	250,000	388	Turbo Security payment	Manager's Expense CFS
March	92.03.18	60-16-01-00	60-16-01-00	500,000	778	Turbo Security payment	Manager's Expense CFS
March	92.03.19	60-16-01-00	60-16-01-00	3,000,000	4,676	Turbo Security payment	Manager's Expense CFS
March	92.03.20	60-16-01-00	60-16-01-00	350,000	546	Turbo Security payment	Manager's Expense CFS
March	92.03.20	60-16-01-00	60-16-01-00	2,000,000	3,118	Donation to Army	Payment by CFS
March	92.03.20	60-16-01-00	60-16-01-00	5,000,000	7,725	Turbo Security payment	Manager's Expense CFS
March	92.03.20	60-16-01-00	60-16-01-00	600,000	921	Turbo Security payment	Manager's Expense CFS
April	92.04.13	60-16-01-00	60-16-01-00	3,350,000	4,935	Turbo Security payment	Manager's Expense CFS
April	92.04.20	60-16-01-00	60-16-01-00	118,496	181	Travel Expenses	Payment by CFS
May	92.05.07	60-16-01-00	60-16-01-00	1,300,000	1,974	Turbo Security payment	Manager's Expense CFS
May	92.05.11	60-16-01-00	60-16-01-00	450,000	681	Turbo Security payment	Manager's Expense CFS
May	92.05.11	60-16-01-00	60-16-01-00	57,740	87	Travel Expenses	Payment by CFS
May	92.05.13	60-16-01-00	60-16-01-00	2,500,000	3,766	Turbo Security payment	Manager's Expense CFS
May	92.05.19	60-16-01-00	60-16-01-00	53,890	81	Travel Expenses	Payment by CFS
May	92.05.19	60-16-01-00	60-16-01-00	17,500	26	Travel Expenses	Payment by CFS
May	92.05.19	60-16-01-00	60-16-01-00	57,840	87	Travel Expenses	Payment by CFS
May	92.05.19	60-16-01-00	60-16-01-00	185,000	276	Travel Expenses	Payment by CFS
May	92.05.22	60-16-01-00	60-16-01-00	111,370	167	Travel Expenses	Payment by CFS
June	92.06.10	60-16-01-00	60-16-01-00	300,000	451	Turbo Security payment	Manager's Expense CFS
June	92.06.10	60-16-01-00	60-16-01-00	51,810	80	Travel Expenses	Payment by CFS
June	92.06.17	60-16-01-00	60-16-01-00	250,000	370	Turbo Security payment	Manager's Expense CFS
June	92.06.17	60-16-01-00	60-16-01-00	150,000	221	Turbo Security payment	Manager's Expense CFS
June	92.06.18	60-16-01-00	60-16-01-00	3,000,000	4,411	Turbo Security payment	Manager's Expense CFS
June	92.06.18	60-16-01-00	60-16-01-00	1,000,000	1,470	Turbo Security payment	Manager's Expense CFS
June	92.06.18	60-16-01-00	60-16-01-00	126,110	188	Travel Expenses	Payment by CFS
June	92.06.26	60-16-01-00	60-16-01-00	126,150	188	Travel Expenses	Payment by CFS
June	92.06.26	60-16-01-00	60-16-01-00	2,700,000	3,817	Turbo Security payment	Manager's Expense CFS
June	92.06.26	60-16-01-00	60-16-01-00	1,850,000	2,636	Turbo Security payment	Manager's Expense CFS
June	92.06.26	60-16-01-00	60-16-01-00	250,000	359	Turbo Security payment	Manager's Expense CFS
July	92.07.01	60-16-01-00	60-16-01-00	62,100	89	Turbo Security payment	Manager's Expense DEX
July	92.07.01	60-16-01-00	60-16-01-00	2,500,000	3,571	Turbo Security payment	Manager's Expense DEX
July	92.07.21	60-16-01-00	60-16-01-00	35,000	56	Turbo Security payment	Manager's Expense CFS
July	92.07.21	60-16-01-00	60-16-01-00	4,000,000	5,717	Turbo Security payment	Manager's Expense CFS
July	92.07.23	60-16-01-00	60-16-01-00	116,130	209	Travel Expenses	Payment by CFS
July	92.07.23	60-16-01-00					

(13)
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Chiquita Brands International

From

CARLOS E. HUERTAS DEL PINO

Confidential Treatment Request by Chiquita Brands

[redacted]:

I did review the supporting documentation for the disbursements supporting Banadex & CFS Mgr's expenses.

I have made some translation to the descriptions written in Spanish. I also numbered the transactions, for 1993 there were 2 transactions that [redacted] had traced that I was unable to locate their support (✓ tickmark). July's transactions Sept, Oct, Nov and Dec 1993 are missing.

For 1992 only 6 transactions were supported.

[redacted]

[redacted] - TURBO

4CHQ1-000719

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4CHQ1-000717

CBI-V1-001-001752

DIVISION: JURIQ
Place of: [redacted]
Prepared By: [redacted]
Date Prepared: [redacted]

CBII INTERNAL AUDIT DEPARTMENT
1993 GENERAL MANAGERS' EXPENSES.

Listing of all transactions in general Manager's/Manager's expenses for the period of January 1, 1993 to December 31, 1993.

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	* DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
August	01-08-93	60-16-01-00	60-1601-00	60,000	75	Turbo Security payment	Manager's Expense CPS
August	01-08-93	60-16-01-00	60-1601-00	200,000	125	Turbo Security payment	Manager's Expense CPS
August	16-08-93	60-16-01-00	60-1601-00	250,000	312	Turbo Security payment	Manager's Expense BDX
August	11-08-93	60-16-01-00	60-1601-00	384,000	403	Turbo Security payment	Manager's Expense BDX
August	18-08-93	60-16-01-00	60-1601-00	1,000,000	1,243	Turbo Security payment	Manager's Expense CPS
August	20-08-93	60-16-01-00	60-1601-00	2,000,000	2,481	Turbo Security payment	Manager's Expense CPS
August	25-08-93	60-16-01-00	60-1601-00	432,000	144	Travel Expenses	Payment by CPS
August	25-08-93	60-16-01-00	60-1601-00	300,000	37	Travel Expenses	Payment by CPS
August	25-08-93	60-16-01-00	60-1601-00	300,000	37	Travel Expenses	Payment by CPS
August	25-08-93	60-16-01-00	60-1601-00	796,000	990	Turbo Security payment	Manager's Expense BDX
August	28-08-93	60-16-01-00	60-1601-00	6,350,000	7,735	Turbo Security payment	Manager's Expense BDX
September	01-09-93	60-16-01-00	60-1601-00	300,000	347	Turbo Security payment	Manager's Expense BDX
September	08-09-93	60-16-01-00	60-1601-00	18,000	23	Turbo Security payment	Manager's Expense BDX
September	09-09-93	60-16-01-00	60-1601-00	5,354,000	6,681	Turbo Security payment	Manager's Expense BDX
September	13-09-93	60-16-01-00	60-1601-00	615,906	357	Medical Services	Payment by bDX
September	21-09-93	60-16-01-00	60-1601-00	1,000,000	1,233	Turbo Security payment	Manager's Expense BDX
September	21-09-93	60-16-01-00	60-1601-00	200,000	246	Turbo Security payment	Manager's Expense BDX
October	07-10-93	60-16-01-00	60-1601-00	100,000	123	Turbo Security payment	Manager's Expense BDX
October	07-10-93	60-16-01-00	60-1601-00	250,000	308	Turbo Security payment	Manager's Expense BDX
October	12-10-93	60-16-01-00	60-1601-00	3,000,000	3,697	Turbo Security payment	Manager's Expense BDX
October	13-10-93	60-16-01-00	60-1601-00	100,000	122	Turbo Security payment	Manager's Expense BDX
October	21-10-93	60-16-01-00	60-1601-00	5,500,000	6,790	Turbo Security payment	Manager's Expense BDX
October	25-10-93	60-16-01-00	60-1601-00	6,500,000	7,933	Turbo Security payment	Manager's Expense BDX
October	25-10-93	60-16-01-00	60-1601-00	1,000,000	1,229	Turbo Security payment	Manager's Expense BDX
November	10-11-93	60-16-01-00	60-1601-00	5,450,000	4,729	Turbo Security payment	Manager's Expense BDX
November	16-11-93	60-16-01-00	60-1601-00	3,000,000	3,580	Turbo Security payment	Manager's Expense BDX
November	17-11-93	60-16-01-00	60-1601-00	250,000	308	Travel Expenses	Manager's Expense BDX
December	03-12-93	60-16-01-00	60-1601-00	6,650,000	8,062	Turbo Security payment	Manager's Expense BDX
December	09-12-93	60-16-01-00	60-1601-00	2,000,000	2,485	Fees	Manager's Expense BDX
December	17-12-93	60-16-01-00	60-1601-00	2,500,000	3,106	Turbo Security payment	Manager's Expense CPS
December	17-12-93	60-16-01-00	60-1601-00	400,000	494	Communication Expenses	Manager's Expense CPS
December	28-11-93	60-16-01-00	60-1601-00				
			TOTAL 1993	107,165,930	135,725		

√= missing support.

"Confidential Treatment Request by Chiquita Brands"

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DIVISION: MEDELLIN - COLOMBIA
Phone # 574 94 2665005
Prepared by
Date Prepared: JULY 10, 1996

CBII INTERNAL AUDIT DEPARTMENT
1996 GENERAL MANAGER'S ESPENSES

Listing all transactions to record General Manager's /Manager's expenses for the period of April 1, 1996 to June 30, 1996.

Information provided is for account # 65B-41-3510-496-045 assigned to

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
05/96	02/05/96	30-00179	65B-41-3510-496-045	350,000	329.70	Confidential Information - May/96	Cash
06/96	28/05/96	12-00008	65B-41-3510-496-045	350,000	327.16	Confidential Information - June/96	Cash
07/96	27/06/96	12-00088	65B-41-3510-496-045	350,000	326.38	Confidential Information - July/96	Cash
	TOTAL			1,050,000	983.24		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

Confidential Treatment Request by Chiquita Brands

4CHQ1-000716

CB1-V1-001-001751

NSD CHIQUITA 3568

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DIVISION: SANTA MARTA – COLOMBIA

Phone # 57 54 212486 — CBII INTERNAL AUDIT DEPARTMENT

Prepared by [redacted] — 1993 GENERAL MANAGER'S EXPENSES

Date Prepared: OCTOBER 1, 1993

Listing all transactions to record General Manager's Expense for the periods of July through September, 1993

Information provided in the account # 65F – 0636 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
08/93	08/10/93	BM048	65F – 0636	34,000	104.70	ORAL. MGR. EXPENSES	[redacted]
09/93	01/27/93	KA024 (1)	65F – 0636	150,000	185.29	ORAL. MGR. EXPENSES	ECURITY
09/93	02/15/93	KA024 (1)	65F – 0636	921,793	1,138.65	ORAL. MGR. EXPENSES	SECURITY
	TOTAL			1,155,793	1,428.64		

(1) AMOUNTS OMMITTED FROM PREVIOUS REPORTS DUE ERRONEOUS CODIFICATION.

NOTE: A detailed explanation of confidential information concerning each is not required for this form ---such information will be reviewed later by the V.P. Internal Audit and the Law Department.

3RD QUARTER 1993

SANTA MARTA SENT THIS TO US QUARTERLY
T.B.D. Submission with Col. for Oct 1993

Confidential Treatment Request by Chiquita Brands

CBI-V1-001-001960

4CHQ1-000058

NSD CHIQUITA 3570

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SENT BY:CIA FRUTERA SEVILLA :12-28-93 : 9:22 : 954211273 → CIA FRUTERA SEVILLA→ 513784 8030 PAGE: 2 ;# 2

DIVISION: SANTA MARTA - COLOMBIA	
Phone # 57 54 221486	CBI INTERNAL AUDIT DEPARTMENT
Prepared by: [redacted]	1993 GENERAL MANAGER'S EXPENSES
Date Prepared: OCTOBER 31, 1993	

Listing all transactions to record General Manager's Manager's expenses for the period of January 1, 1993 to October 31, 1993.

Information provided in the account # 65F - 0636 assigned [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
02/93	02/15/93		65F - 0636	50,000	63.23	General Manager Expenses	Information of Banana Industry
05/93	05/05/93		65F - 0636	56,000	71.99	General Manager Expenses	Information of Banana Industry
06/93	06/22/93		65F - 0636	* 2,000,000	2,541.43	General Manager Expenses	Security
09/93	09/13/93		65F - 0636	84,000	104.70	General Manager Expenses	Information of Banana Industry
08/93	08/02/93		65F - 0636	* 130,000	163.29	General Manager Expenses	Security
08/93	08/15/93		65F - 0636	* 921,798	1138.65	General Manager Expenses	Security
10/93	10/02/93		65F - 0636	84,000	105.41	General Manager Expenses	Information of Banana Industry

Note: This report has been changed to reflect adjustments to properly [illegible] reclassify expenses incorrectly booked under account 65F-0636, such as contributions to Social Programs and other miscellaneous expenses incurred by Manager Office.

	TOTAL FIRST QUARTER			50,000	63.23
	TOTAL SECOND QUARTER			2,056,000	2,613.42
	TOTAL THIRD QUARTER			1,035,798	1,243.35
	TOTAL FOURTH QUARTER			234,000	238.70
	TOTAL			3,345,798	4,210.70

NOTE: A detailed [illegible] of confidential information [illegible] is not required for this form --- such information will be reviewed later by the V.P. Internal Audit and the Law Department.

EXHIBIT III

Confidential Treatment
Request by Chiquita Brands

4CHQ1-000056

OUR AUDIT VERIFIED THESE AMOUNTS
TO THE GENERAL LEDGER
SHEET (AMOUNTS HIGHLIGHTED
IN YELLOW) FOR THE
PERIOD 1/1/93 - 10/25/93
SANTA MARTA

2541
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we reported this in our
memo to [redacted]

INTERNAL AUDIT REPORT #L94.02
COMPAÑÍA FRUTERA DE SEVILLA, SANTA MARTA DIVISION DISBURSEMENTS REVIEW
SANTA MARTA, COLOMBIA

STATUS OF FINDINGS/RECOMMENDATIONS
SCHEDULE R

REPORT REF. NUMBER	AUDIT FINDINGS/RECOMMENDATIONS	REPLY	TARGETED COMPLETION DATE
1.	Include unreported 1993 Statement of Policies and Procedures in fourth quarter disclosure to the Legal Department.		
2.	Completely reconcile all bank accounts and record related reclassification and adjusting entries. Review bank accounts to maintain an appropriate number of checking accounts.		
3.	Prepare and include approval documentation (eg. purchase order and work orders) in the payment support voucher. Also, prepare the approval documentation prior to effecting the transaction.		
4.	Destroy blank check stock on inactive and closed accounts.		

- Purchase Orders, Work Orders, or any other proper supporting document be required before any payment is authorized, as the inclusion of these documents is the only way to ensure that goods or services have been received.

- Purchase Orders, Work Orders, or any other supporting documentation be prepared and authorized prior to the actual purchase or work they intended to justify.

4. Blank Check Stock for Inactive and Closed Bank Accounts

We noted a secured filing cabinet drawer which held numerous check books with blank checks for inactive and closed checking accounts. The Treasurer stated that he planned to void the blank checks and then destroy them under the direction of the Division's Controls Supervisor. Management plans to close approximately thirty accounts around year-end. It appeared that Treasury held the blank checks for these thirty accounts in the file drawer we observed.

We concur with Management's plan to destroy the blank checks for these unused accounts to prevent unauthorized use of the Company's negotiable instruments.

Management estimated the maximum P&L exposure from these reconciling items was $300,000. .

Management stated in the June quarterly Management Letter to Cincinnati that "[the] major bank accounts, comprising 25 accounts, have been reconciled through the first quarter of 1993, [and] all reconciling items that should have been charged to profit and loss for the period were. There are four other minor accounts at various levels of reconciliation between January and June 1993. We do not expect any significant adjustment to operations arising from the bank accounts reconciliation. Previous quarters' representation letters have similar wording.

We noted that the Division currently has 86 bank accounts; Management opened 33 of these within the last six months of 1993. Management plans to close a similar number of accounts by year-end. The large number of bank accounts also complicated the timely reconciliation and analysis of the accounts.

We recommend that Management completely clear the remaining outstanding reconciling items and record the resulting reclassifications and P&L adjustments. Furthermore, we recommend that Management perform monthly analysis of the bank reconciliations and clear the reconciling items on a timely basis. Also, Management should scrutinize the need for each of the bank accounts, even after the closing of the anticipated accounts, as a means to reduce the administrative work related to the bank accounts.

3. Disbursement Exceptions

In our disbursements review, which included a sample of ninety-six items and covered the period January through November 1993, we encountered several exceptions to corporate disbursement approval policies. The most significant of which were the following:

- Six items (6.3% total) for a total of C$15.4MM, ($19M U.S.) did not include either purchase orders, work orders, or receiving reports.
- Seven items (7.3% of total tested) for a total of C$16.2MM, ($20M U.S.) included purchase orders, work orders, or other supporting documentation that were dated after the work had been completed, materials had been purchased or services had been rendered.

Although the exceptions cited above are not significant, to ensure continued control over the disbursements activities, we recommend the following:

LISTING OF AUDIT MEMOS

The following audit memos are being distributed to the addressee only to provide detail information for items addressed in the Executive Summary and Schedule R (Status of Findings/ Recommendations). The audit memos were discussed during the audit and should be used as a reference to respond to Schedule R. Management agreed with our audit memo recommendations.

1. Statement of Policy and Procedure Reportable Payments

We noted that the Division did not report in the quarterly Statement of Policy and Procedures Report (SPPR) several donations to Governmental Agencies which CFS made during the first three quarters of 1993. We understand that the Division misunderstood which items needed to be disclosed in these quarterly reports.

The Policy requires that all payments made to governments or governmental employees, other than for tax payment or specific assessments or services outlined by law. These payments include payments-in-kind, gifts, donations, facilitating payments, etc. Management must be aware of these payments to avoid legal and/or negative publicity problems.

We recommend that Management prepare an amended the 1993 SPPR's for the attached list of reportable transactions (total $444 U.S.).

Month	Payee	Purpose	Pesos	Payment Form
SEP	Departamento Administrativo de Seguridad	Sports Trophies	45,800	In-kind
SEP	Batallon Cordoba (Army)	Appliances	68,874	In-kind
JUL	Batallon Cordoba (Army)	Appliances	39,945	In-kind
MAY	Policia Nacional	Donation for Posters	20,000	Petty Cash
MAY	Policia CAI	2 Tires	65,388	In-kind
APR	Departamento Policia Magdelena	Motorcycle Parts	45,090	In-kind
FEB	Departamento Administrativo de Seguridad	A/C Repair	70,000	In-kind

2. Bank Accounts and Reconciliations

We noted that the majority of the cash accounts were fully analyzed in October or November 1993 for the first time since December 1992. The majority of the reclassifications and adjusting entries for these accounts will be recorded in the December accounting period. We noted that Data Entry Department miskeyed many of the stale reconciling items, which required that Accounting record a reclassification entry among the entities' bank accounts. Net division reconciling items, for which Management had not identified the accounting treatment, was approximately $500,000.

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Confidential Treatment
Request by Chiquita Brands

Internal Audit Report #L94.02

Schedule A

AREAS OF AUDIT COVERAGE

Since the fieldwork at each location was limited to one week, the depth and breadth of the work performed that is listed below was more limited than our typical audits.

Expenditures Review as of Oct. 1993
Consulting Fees
Cash
Manager's Expenses
Statement of Policies & Procedures
Contracts
Unusual Payments

Attendees at the 12/17/93 Audit Closing Conference:

[redacted] [redacted]

Audit Team Members:

[redacted] (Lead Auditor) [redacted]

4CHQ1-000051

CBI-V1-001-001954

NSD CHIQUITA 3576

BACKGROUND

GENERAL

CFS-Santa Marta is one of CBII's two banana-producing divisions in Colombia. The division exports fruit from company farms, joint venture farms, and associate producers.

FINANCE AND ORGANIZATION

Financial reporting and accounting are centralized at the division Headquarters in Santa Marta, located approximately 30 kilometers from the production region. Financial reporting to Cincinnati is done directly to CBI.

CHANGES IN THE BUSINESS

Our discussions with management indicated that there are no anticipated changes in the business, or to sell the business or any segment. Management stated that they intend to concentrate on reducing production and overhead costs.

FINANCIAL

Key financial and statistical projections through year-end are as follows (comprising Company farms and joint ventures only):

Amounts in thousands (except for cost per box)

	Budget (Plan)	Projections As of Oct 1993
Total Shipped Costs	$29,209	$24,939
Total Produced Boxes Shipped	4,934	3,873
Cost per box	$5.92	$6.44

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Confidential Treatment
Request by Chiquita Brands

the management member confirming will comply with the provisions and requirements of the FCPA and the purpose and objectives of the Statement of Policies and Procedures. The policy also requires that 20 days after the end of each quarter a written confirmation be sent to the CBII Law Department stating either that no unlawful payments or contributions have been made, or that such payments were made and details be provided in the statement. We noted seven reportable contributions (mostly small donations of vehicle parts, etc.), totalling less than $1M, that were not included in the 1993 quarterly reports. Management clarified their understanding of reportable transactions during the year and they recognized the oversight when we brought these items to their attention. Management agreed to include these in the fourth quarter 1993 reports.

The above suggestions and observations represent the more significant matters noted during the course of our audit. Other, less significant findings were also noted and discussed with Management. Details of audit findings are being provided only to the addressee in the form of audit memos (Schedule B) attached to the addressee's copy of the report; other individuals on the distribution of this report should contact us for further details or additional information.

We wish to thank you as well as your staff for the courtesy and cooperation extended to us during the course of the audit. Please use the attached Schedule R to advise us of the action taken on all items. Corporate policy requires responses to audit reports to be submitted within sixty (60) days of issuance of the report. We request your reply to W. W. White by March 28, 1994.

Vice President

Audit Manager

cc:

Attachments:

	Schedule A:	Background
	Schedule B:	Listing of Audit Memos (addressee only)
	Schedule R:	Status Findings/Recommendations (addressee only)

:STAMARTA.S29-4

4CHQ1-000049

CBI-V1-001-001952

NSD CHIQUITA 2579

Internal Audit Report #L94.02

Our principal suggestions and observations are summarized below:

UNRESOLVED BANK ACCOUNT RECONCILING ITEMS

The Division has 86 bank accounts for its thirteen legal entities, which creates added work and effort to timely reconcile and analyze this number of bank accounts. Management stated that they need to have two bank accounts per legal entity; one account for payroll and the other for general disbursements. Of these eighty-six bank accounts, thirty-three were opened in the last six months of 1993. This was done to leave other accounts inactive and facilitate the reconciliation of the old and new accounts. Management started their reconciliation task in April 1993 and they have fully analyzed the majority of cash accounts as of October 1993 or November 1993. However, five accounts remained to be analyzed, with net unrecorded and other reconciling items totaling $500M. These reconciling items are unrecorded debit and credit notes, off-setting amounts mistakenly entered into the wrong cash account, and other reconciling items. Management estimated that the maximum P&L impact of these reconciling items would be less than $300M.

It is advisable to close down all the necessary bank accounts, trying to reach maximum of 26 accounts, to minimize the reconciliation and analysis work. Management will: close a number of bank accounts by year-end; evaluate the need for the remaining bank accounts; clear the remaining outstanding reconciling items; record the resulting reclassifications and P&L adjustments; continue to perform the monthly analysis of the bank reconciliations; and clear the reconciling items on a timely basis.

DISBURSEMENTS

In our disbursements sample of ninety-six items that covered the period January through November 1993, we encountered several minor exceptions to corporate disbursement policies in the following areas: omitted payment support, such as purchase orders, work orders, and receiving reports (6 occurrences); and support, such as purchase orders and work orders, that were prepared after the transactions (7 occurrences).

Management agreed to require that Purchase Orders, Work Orders, or other supporting document be prepared before Management authorizes payment or legally committing the Company to the transactions, because these documents substantiate that the Company requested, authorized, and received the goods or services.

UNREPORTED STATEMENT OF POLICIES AND PROCEDURES - RELATED PAYMENTS

In 1980 CBII issued a policy (F&A 2.0) to monitor compliance with the Foreign Corrupt Practices Act. The procedure included signing an "Affirmation of Compliance" form stating that

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Confidential Treatment
Request by Chiquita Brands

January 28, 1994

[redacted]
General Manager
Compañía Frutera de Sevilla, Santa Marta Division
Carrera 3a. No. 15-34, Piso 3o.
Santa Marta, Magdalena
Colombia, S.A.

Dear [redacted]

Re: Internal Audit Report #L94.02
Compañía Frutera de Sevilla,
Santa Marta Division Disbursements Review
Santa Marta, Colombia

We have completed a limited disbursements review of the Compañía Frutera de Sevilla, Santa Marta Division (CFS-Santa Marta) entities for the ten months ended October 31, 1993. The legal entities included in the review are: CFS-Santa Marta, Banadex-Santa Marta, Inversiones Agricolas, La Aguja, Banamayal, Buenavista, La Ceiba, Cobara, Colinas, Estrellas, Manatial, Reten, and Samarex. We did not review disbursements for CR Investment and Land & Realty which are dormant and are not significant to CFS-Santa Marta, as a whole.

We limited the scope of our testing and the related procedures performed to disbursements and certain corporate compliance areas. Our audit was performed in conjunction with an Ernst & Young statutory audit of year-end 1993 which was in progress during the course of our review. Our work primarily consisted of a disbursement sample, review of policies and procedures, and discussions with management. The level of work was limited by the one week of fieldwork we performed at this location. Detailed substantive testing of balance sheet amounts and compliance testing beyond the disbursement-related systems were not performed.

Based on the results of the limited disbursements review procedures performed, our testing did not disclose any material weakness in the disbursements system or any adjustments which should be made to the related financial statements of CFS-Santa Marta as of October 31, 1993, or for the ten months then ended, other than the possible adjustments and reclassifications resulting from $500M in net unresolved bank reconciling items (Management believes the maximum P&L impact to be $300M). Many of these reconciling items are old, dating back to 1991. Our limited review indicated that disbursement controls are generally adequate and effective. However, we have identified several areas where improvements to existing practices and procedures could strengthen existing controls.

4CHQ1-000047

250 East Fifth Street, Cincinnati, Ohio 45202 (513) 784-8000
Telex 177 669 UB UT

DATE/TIME: 11/19/30

Phone # 411 74 74

Prepared By: [redacted]

Date Prepared: 10-30-93

CBI INTERNAL AUDIT DEPARTMENT
1992 GENERAL MANAGERS' EXPENSES

Listing of all transactions to record General Manager's expenses for the period of January 1, 1992 to December 31, 1992

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS (OR CASH OFFICE RECORDS)	COMMENTS
August	92.08.04	60.16.01.00	60.16.01.00	18,000,000	14,410	Turbo Security payment	Manager's Expense DDX
August	92.08.11	60.16.01.00	60.16.01.00	410,000	577	Turbo Security payment	Manager's Expense CPS
August	92.08.20	60.16.01.00	60.16.01.00	250,000	341	Turbo Security payment	Manager's Expense CPS
August	92.08.20	60.16.01.00	60.16.01.00	290,000	289	Turbo Security payment	Manager's Expense CPS
August	92.08.26	60.16.01.00	60.16.01.00	100,000	143	Turbo Security payment	Payment by CPS
August	92.08.30	60.16.01.00	60.16.01.00	178,350	185	Travel Expenses	Manager's Expense CPS
August	92.09.01	60.16.01.00	60.16.01.00	250,000	341	Turbo Security payment	Payment by CPS
September	92.09.41	60.16.01.00	60.16.01.00	2,500,000	3,713	Army employment repatriation	Payment by DDX
September	92.09.10	60.16.01.00	60.16.01.00	939,350	1,351	Medical Expenses	Manager's Expense CPS
September	92.09.14	60.16.01.00	60.16.01.00	250,000	359	Turbo Security payment	Manager's Expense CPS
September	92.09.14	60.16.01.00	60.16.01.00	250,000	359	Turbo Security payment	Manager's Expense CPS
September	92.09.14	60.16.01.00	60.16.01.00	4,000,000	5,744	Turbo Security payment	Manager's Expense CPS
September	92.09.14	60.16.01.00	60.16.01.00	250,000	359	Turbo Security payment	Manager's Expense CPS
September	92.09.15	60.16.01.00	60.16.01.00	350,000	502	Turbo Security payment	Payment by CPS
September	92.09.15	60.16.01.00	60.16.01.00	62,878	89	Travel Expenses	Payment by CPS
September	92.09.30	60.16.01.00	60.16.01.00	65,334	93	Travel Expenses	Manager's Expense CPS
September	92.09.30	60.16.01.00	60.16.01.00	2,750,000	3,930	Turbo Security payment	Manager's Expense CPS
October	92.10.01	60.16.01.00	60.16.01.00	1,250,000	1,779	Turbo Security payment	Payment by CPS
October	92.10.21	60.16.01.00	60.16.01.00	921,200	1,361	Donation to Army	Payment by CPS
October	92.10.30	60.16.01.00	60.16.01.00	80,000	112	Donation to Army	Manager's Expense CPS
October	92.10.30	60.16.01.00	60.16.01.00	750,000	1,038	Turbo Security payment	Payment by CPS
November	92.11.11	60.16.01.00	60.16.01.00	130,000	207	Donation to Army	Manager's Expense CPS
November	92.11.17	60.16.01.00	60.16.01.00	2,500,000	3,463	Turbo Security payment	Manager's Expense CPS
November	92.11.21	60.16.01.00	60.16.01.00	250,000	345	Turbo Security payment	Manager's Expense CPS
November	92.11.23	60.16.01.00	60.16.01.00	250,000	347	Turbo Security payment	Manager's Expense CPS
November	92.11.26	60.16.01.00	60.16.01.00	10,000	14	Turbo Security payment	Payment by CPS
November	92.11.26	60.16.01.00	60.16.01.00	109,240	153	Vehicle Rental	Payment by CPS
November	92.11.26	60.16.01.00	60.16.01.00	80,000	111	Donation to Army	Manager's Expense CPS
November	92.11.26	60.16.01.00	60.16.01.00	2,500,000	3,460	Turbo Security payment	Manager's Expense DDX
November	92.11.27	60.16.01.00	60.16.01.00	5,000,000	6,919	Turbo Security payment	Payment by CPS
November	92.11.27	60.16.01.00	60.16.01.00	32,000	43	Vehicle Rental	Manager's Expense CPS
November	92.11.27	60.16.01.00	60.16.01.00	5,000,000	6,892	Turbo Security payment	Manager's Expense CPS
November	92.11.29	60.16.01.00	60.16.01.00	250,000	345	Turbo Security payment	Manager's Expense CPS
November	92.11.30	60.16.01.00	60.16.01.00	250,000	345	Turbo Security payment	Manager's Expense CPS
November	93.11.30	60.16.01.00	60.16.01.00	2,650,000	3,631	Turbo Security payment	Payment by CPS
November	93.12.01	60.16.01.00	60.16.01.00	210,000	216	Vehicle Rental	Payment by CPS
December	93.12.71	60.16.01.00	60.16.01.00	55,745	76	Travel Expenses	
December	91.12.21	60.16.01.00					
			TOTAL	101,719,215	148,937		

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4CHQ1-000046

CBI-V1-001-001949

NSD CHIQUITA 3581

Confidential Treatment
Request by Chiquita Brands

1992 TURBO

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OUR AUDIT ONLY VERIFIED 1993 – WE DID NOT ESTABLISH THAT THESE WERE RECORDED IN THE OPERATING LEDGER.

DIVISION: TURBO
Period: [redacted]
Prepared by:
Date Prepared:

CBI INTERNAL AUDIT DEPARTMENT
1992 GENERAL MANAGERS' EXPENSES

Listing of all Disbursements to Turbo General Manager (Manager) expenses for the period of January 1, 1992 to December 31, 1992.

MONTH	DATE OF TRANSACTION	ACCT. INV# OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
January	92.01.13	60-16-01-00	60-16-01-00	5,000,000	7,251	Turbo Security payment	Manager's Expense CPS
January	92.01.14	60-16-01-00	60-16-01-00	5,000,000	7,579	Turbo Security payment	Manager's Expense CPS
January	92.01.15	60-16-01-00	60-16-01-00	5,000,000	7,605	Turbo Security payment	Manager's Expense CPS
January	92.01.16	60-16-01-00	60-16-01-00	5,000,000	7,552	Turbo Security payment	Manager's Expense CPS
March	92.03.11	60-16-01-00	60-16-01-00	300,000	469	Turbo Security payment	Manager's Expense CPS
March	92.03.18	60-16-01-00	60-16-01-00	250,000	388	Turbo Security payment	Manager's Expense CPS
March	92.03.19	60-16-01-00	60-16-01-00	500,000	778	Turbo Security payment	Manager's Expense CPS
March	92.03.20	60-16-01-00	60-16-01-00	3,000,000	4,576	Turbo Security payment	Manager's Expense CPS
March	92.03.20	60-16-01-00	60-16-01-00	350,000	546	Turbo Security payment	Payment by CPS
March	92.03.20	60-16-01-00	60-16-01-00	2,000,000	3,118	Donation to Army	Manager's Expense CPS
March	92.03.20	60-16-01-00	60-16-01-00	5,000,000	7,725	Turbo Security payment	Manager's Expense CPS
March	92.03.20	60-16-01-00	60-16-01-00	600,000	921	Turbo Security payment	Manager's Expense CPS
April	92.04.13	60-16-01-00	60-16-01-00	3,250,000	4,939	Turbo Security payment	Payment by CPS
April	92.04.20	60-16-01-00	60-16-01-00	118,498	181	Travel Expenses	Manager's Expense CPS
May	92.05.07	60-16-01-00	60-16-01-00	1,300,000	1,976	Turbo Security payment	Manager's Expense CPS
May	92.05.11	60-16-01-00	60-16-01-00	450,000	681	Turbo Security payment	Payment by CPS
May	92.05.13	60-16-01-00	60-16-01-00	57,740	87	Travel Expenses	Manager's Expense CPS
May	92.05.13	60-16-01-00	60-16-01-00	2,500,000	3,766	Turbo Security payment	Payment by CPS
May	92.05.19	60-16-01-00	60-16-01-00	53,890	81	Travel Expenses	Payment by CPS
May	92.05.19	60-16-01-00	60-16-01-00	17,500	26	Travel Expenses	Payment by CPS
May	92.05.19	60-16-01-00	60-16-01-00	57,880	87	Travel Expenses	Payment by CPS
May	92.05.19	60-16-01-00	60-16-01-00	154,000	236	Travel Expenses	Payment by CPS
May	92.05.22	60-16-01-00	60-16-01-00	111,500	167	Travel Expenses	Manager's Expense CPS
June	92.06.10	60-16-01-00	60-16-01-00	300,000	451	Turbo Security payment	Payment by CPS
June	92.06.10	60-16-01-00	60-16-01-00	53,890	80	Travel Expenses	Manager's Expense CPS
June	92.06.17	60-16-01-00	60-16-01-00	250,000	370	Turbo Security payment	Manager's Expense CPS
June	92.06.17	60-16-01-00	60-16-01-00	150,000	221	Turbo Security payment	Manager's Expense CPS
June	92.06.18	60-16-01-00	60-16-01-00	3,000,000	4,411	Turbo Security payment	Manager's Expense CPS
June	92.06.18	60-16-01-00	60-16-01-00	1,000,000	1,470	Turbo Security payment	Payment by CPS
June	92.06.18	60-16-01-00	60-16-01-00	128,150	188	Travel Expenses	Payment by CPS
June	92.06.20	60-16-01-00	60-16-01-00	128,150	188	Travel Expenses	Manager's Expense CPS
June	92.06.24	60-16-01-00	60-16-01-00	2,700,000	3,817	Turbo Security payment	Manager's Expense CPS
June	92.06.24	60-16-01-00	60-16-01-00	1,850,000	2,616	Turbo Security payment	Manager's Expense CPS
June	92.06.24	60-16-01-00	60-16-01-00	750,000	339	Turbo Security payment	Manager's Expense BOX
July	92.07.01	60-16-01-00	60-16-01-00	61,100	89	Turbo Security payment	Manager's Expense BOX
July	92.07.01	60-16-01-00	60-16-01-00	2,500,000	3,573	Turbo Security payment	Manager's Expense CPS
July	92.07.21	60-16-01-00	60-16-01-00	35,000	36	Turbo Security payment	Manager's Expense CPS
July	92.07.23	60-16-01-00	60-16-01-00	3,000,000	5,717	Turbo Security payment	Payment by CPS
July	92.07.25	60-16-01-00	60-16-01-00	116,450	200	Travel Expenses	

Listing of all transactions to report General Manager's/Manager's requests for the period of January 1, 1993 to November 30, 1993.

Prepared by [redacted]

Date Prepared

CBI INTERNAL AUDIT DEPARTMENT
1993 GENERAL MANAGERS' EXPENSES

MONTH	DATE OF TRANSACTION	ACCT. NO OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
August	01-08-93	60-1601-00	60-1601-00	60,000	25	Turbo Security payment	Manager's Expense OFX
August	01-08-93	60-1601-00	60-1601-00	100,000	125	Turbo Security payment	Manager's Expense BOX
August	02-08-93	60-1601-00	60-1601-00	250,000	312	Turbo Security payment	Manager's Expense BOX
August	11-08-93	60-1601-00	60-1601-00	395,000	493	Turbo Security payment	Manager's Expense OFX
August	18-08-93	60-1601-00	60-1601-00	1,000,000	1,203	Turbo Security payment	Manager's Expense OFX
August	20-08-93	60-1601-00	60-1601-00	2,000,000	2,411	Turbo Security payment	Payment by OFX
August	23-08-93	60-1601-00	60-1601-00	112,000	144	Travel Expenses	Payment by OFX
August	23-08-93	60-1601-00	60-1601-00	30,000	37	Travel Expenses	Payment by OFX
August	25-08-93	60-1601-00	60-1601-00	30,000	37	Travel Expenses	Manager's Expense BOX
August	25-08-93	60-1601-00	60-1601-00	364,000	490	Turbo Security payment	Manager's Expense BOX
August	26-08-93	60-1601-00	60-1601-00	4,350,000	7,935	Turbo Security payment	Manager's Expense BOX
September	01-09-93	60-1601-00	60-1601-00	300,000	347	Turbo Security payment	Manager's Expense BOX
September	02-09-93	60-1601-00	60-1601-00	18,000	23	Turbo Security payment	Manager's Expense BOX
September	09-09-93	60-1601-00	60-1601-00	5,350,000	6,481	Turbo Security payment	Payment by BOX
September	11-09-93	60-1601-00	60-1601-00	451,926	557	Medical Services	Manager's Expense BOX
September	11-09-93	60-1601-00	60-1601-00	1,000,000	1,233	Turbo Security payment	Manager's Expense BOX
September	11-09-93	60-1601-00	60-1601-00	200,000	246	Turbo Security payment	Manager's Expense BOX
October	07-10-93	60-1601-00	60-1601-00	100,000	123	Turbo Security payment	Manager's Expense BOX
October	07-10-93	60-1601-00	60-1601-00	250,000	308	Turbo Security payment	Manager's Expense BOX
October	12-10-93	60-1601-00	60-1601-00	3,000,000	3,697	Turbo Security payment	Manager's Expense BOX
October	15-10-93	60-1601-00	60-1601-00	100,000	122	Turbo Security payment	Manager's Expense BOX
October	21-10-93	60-1601-00	60-1601-00	3,525,990	4,990	Turbo Security payment	Manager's Expense BOX
October	25-10-93	60-1601-00	60-1601-00	6,500,000	7,933	Turbo Security payment	Manager's Expense BOX
October	26-10-93	60-1601-00	60-1601-00	1,000,000	1,229	Turbo Security payment	Manager's Expense BOX
November	10-11-93	60-1601-00	60-1601-00	5,450,000	6,719	Turbo Security payment	Manager's Expense BOX
November	16-11-93	60-1601-00	60-1601-00	3,000,000	3,610	Turbo Security payment	Manager's Expense BOX
November	17-11-93	60-1601-00	60-1601-00				
			TOTAL	36,268,990	121,279		

OUR RUN VERIFIED UP TO 10/25/93

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4CHQ1-000044

CBI-V1-001-001947

Confidential Treatment Request by Chiquita Brands

Reference: [illegible]
Phone #: [illegible]
Prepared By: [redacted]
Date Prepared: [illegible]

CBI INTERNAL AUDIT DEPARTMENT
1993 GENERAL MANAGERS' EXPENSES

Listing of all transactions in record General Manager's expenses for the period of January 1, 1993 to December 31, 1993.

MONTH	DATE OF TRANSACTION	ACCT. 3?? OR DIFFERENCE?	ACCOUNT CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CLEST OFFICE RECORDS	COMMENTS
January	04-01-93	00-1601-00	00-1601-00	1,000,000	1,355	Turbo Security payment	Manager's Expense CFS
January	04-01-93	00-1601-00	00-1601-00	2,500,000	3,388	Turbo Security payment	Manager's Expense CFS
February	10-02-93	00-1601-00	00-1601-00	250,000	306	Turbo Security payment	Manager's Expense CFS
February	13-02-93	00-1601-00	00-1601-00	2,200,000	314	Turbo Security payment	Manager's Expense CFS
February	17-02-93	00-1601-00	00-1601-00	250,000	3,041	Turbo Security payment	Manager's Expense CFS
February	25-02-93	00-1601-00	00-1601-00	100,000	111	Turbo Security payment	Manager's Expense CFS
February	25-02-93	00-1601-00	00-1601-00	223,000	133	Turbo Security payment	Manager's Expense CFS
March	03-03-93	00-1601-00	00-1601-00	250,000	293	Travel Expenses	Payment by CFS
March	03-03-93	00-1601-00	00-1601-00	100,000	329	Turbo Security payment	Manager's Expense CFS
March	03-03-93	00-1601-00	00-1601-00	63,840	111	Payment to Pulse Corporation in lieu of a	Payment by CFS
March	09-03-93	00-1601-00	00-1601-00	36,480	84	Purchasing of shots for Turbo Security	Payment by CFS
March	09-03-93	00-1601-00	00-1601-00	500,000	42	Purchasing of shots for Turbo Security	Payment by BOX
March	10-03-93	00-1601-00	00-1601-00	500,000	593	Turbo Security payment	Manager's Expense BOX
March	17-03-93	00-1601-00	00-1601-00	100,000	131	Turbo Security payment	Manager's Expense BOX
March	24-03-93	00-1601-00	00-1601-00	100,000	391	Turbo Security payment	Manager's Expense CFS
April	05-04-93	00-1601-00	00-1601-00	2,250,000	2,922	Turbo Security payment	Manager's Expense CFS
April	05-04-93	00-1601-00	00-1601-00	250,000	325	Turbo Security payment	Manager's Expense CFS
April	05-04-93	00-1601-00	00-16-01-00	2,000,000	2,603	Turbo Security payment	Manager's Expense CFS
April	07-04-93	00-1601-00	00-16-01-00	16,500	21	Turbo Security payment Reconciliation	Payment by CFS
April	07-04-93	00-1601-00	00-16-01-00	126,998	165	Travel Expenses	Payment by CFS
April	07-04-93	00-1601-00	00-16-01-00	500,000	258	Turbo Security payment	Manager's Expense CFS
April	30-04-93	00-1601-00	00-16-01-00	3,445,000	1,855	Turbo Security payment	Manager's Expense CFS
April	26-04-93	00-1601-00	00-16-01-00	75,000	97	Turbo Security payment	Manager's Expense BOX
May	03-05-93	00-1601-00	00-16-01-00	474,000	615	Turbo Security payment	Manager's Expense CFS
May	03-05-93	00-1601-00	00-16-01-00	204,000	264	Turbo Security payment	Manager's Expense CFS
May	07-05-93	00-1601-00	00-16-01-00	2,000,000	2,567	Turbo Security payment	Manager's Expense CFS
May	17-05-93	00-1601-00	00-16-01-00	3,000,000	3,843	Turbo Security payment	Manager's Expense CFS
May	17-05-93	00-1601-00	00-16-01-00	350,000	449	Turbo Security payment	Manager's Expense CFS
May	04-06-93	00-1601-00	00-16-01-00	250,000	321	Turbo Security payment	Manager's Expense CFS
June	01-06-93	00-1601-00	00-1601-00	70,000	96	Paid to army	Payment by CFS
June	01-06-93	00-1601-00	00-1601-00	1,000,000	1,284	Turbo Security payment	Manager's Expense BOX
June	01-06-93	00-1601-00	00-1601-00	10,000	23	Purchasing of shots for Turbo Security	Payment by CFS
June	02-06-93	00-1601-00	00-16-01-00	70,000	97	Purchasing of shots for Turbo Security	Payment by CFS
June	06-06-93	00-1601-00	00-1601-00	1,250,000	1,604	Turbo Security payment	Manager's Expense CFS
June	07-06-93	00-1601-00	00-1601-00	1,000,000	1,348	Turbo Security payment	Manager's Expense CFS
June	15-06-93	00-1601-00	00-1601-00	8,357,000	10,835	Turbo Security payment	Manager's Expense CFS
June	15-06-93	00-1601-00	00-1601-00	337,000	437	Turbo Security payment	Manager's Expense CFS
June	15-06-93	00-1601-00	00-1601-00	144,700	184	Travel Expenses	Payment by CFS
July	01-07-93	00-1601-00	00-1601-00	1,755,000	2,220	Turbo Security payment	Manager's Expense BOX
July	08-07-93	00-1601-00	00-1601-00	8,373,000	10,010	Turbo Security payment	Manager's Expense BOX
July	13-07-93	00-1601-00	00-1601-00	6,000,000	7,440	Turbo Security payment	Manager's Expense BOX
July	16-07-93	00-1601-00	00-1601-00				

1993 TURBO

OUR AUDIT VERIFIED JAN 1, 1993 – OCTOBER 25, 19 THAT THESE AMOUNTS ARE RECORDED IN THE GENERAL LEDGER

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NSD CHIQUITA 3584

4CHQ1-000043

CBI-V1-001-001946

Confidential Treatment Request by Chiquita Brands

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COMPAÑIA FRUTERA DE SEVILLA

MEDELLIN – COLOMBIA

Confidential Treatment Request by Chiquita Brands

FAX: 251 85 44 - 251 53 25

FAX COVER LETTER

DATE: VII-30-93

TO: [redacted] INTERNAL AUDIT. (513-784-6635)

FROM: [redacted] CONTROLLER'S ASSISTANT.

COMMENTS: ATTACHED YOU WILL FIND 1992 & 1993 (JAN-NOV.) GENERAL MANAGER'S EXPENSES FOR [redacted] DIVISION.

IF YOU HAVE ANY QUESTION PLEASE LET ME KNOW

REGARS.

TOTAL PAGES INCLUDING FAX COVER LETTER: 5

CARRERA 47 No. 80 - 24 EDIF. FURATENA - PISO 14 TEL.: 251 60 82 A.A. 80309 TELEX: 66 746 SEVERCO MEO

COPY TO: [redacted] VERIFY THE WHAT WE SAW IN THE MDI BOXES WITH THIS OIL-MIX

[redacted] — THIS IS THE REVISED REPORT FOR DE SUPPORT

4CHQ1-000042

CBI-V1-001-001945

1/5/94

Confidential Treatment
Request by Chiquita Brands

FCPA - GENERAL MANAGER'S FUND
1994 Reports

4CHQ1-000041

CBI-V1-001-001944

NSD CHIQUITA 2596

DIVISION: _____

Phone #: _____

Prepared By: _____

Date Prepared: _____

CBII INTERNAL AUDIT DEPARTMENT
1995 GENERAL MANAGERS' EXPENSES

Listing of all transactions to record General Manager's/Manager expenses for the period of January 1, 1995 to December 31, 199

Information provided is for account # _____ assigned to _____

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	* DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS

* NOTE - A detailed explanation of confidential information concerning each is not required for this form -- such information will be reviewed later by the V.P. Internal Audit and the Law Department.

Printed: 01/30/96

:SENS-PAY.WK4

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3. The Vice President, Internal Audit, has been requested to review the Managers Fund expenses submitted to the Law Department every six months:

   - To assure the General Manager's expenses were reviewed and approved for the previous two quarters on an after-the-fact basis and assure compliance with the accounting provisions of the FCPA.

   - To assure that disbursements have proper underlying support and documentation.

   - To assure that payments to government organizations or individuals were reported on the appropriate quarterly report of Statement of Policies and Procedures to the Law Department.

4. For the major locations where a Managers Fund is used, Internal Audit will plan to perform a detailed audit of cash and check disbursements on an annual basis at the local organization level to assure that quarterly reviews contained all appropriate transactions and disbursements.

5. Once each year, during the preparation of the next years budget (normally October - November), the amount budgeted for the Managers Fund expenses will be identified as to amount and as to the various categories of expense:

   - Annual budgeted amounts in major categories of expense should be approved by the appropriate Senior Vice President along with justification and limits of such expense amounts.

   - Overall approval of budgeted amounts should require Senior Executive Vice President's, or his designee's, approval based on substantiation and justification as may be appropriate.

If an organization now uses a "Manager's Expense" account code, reporting expenses into this account is permissible. If an organization does not use this account code now, [redacted] Controller, Chiquita Brands, Inc., should be contacted with an explanation for use of the account, and authorization to open such an account in the division's expense account codes and chart of accounts. We believe this procedure provides a mechanism to insure accurate books and records for sensitive payments made while at the same time maintaining the confidentiality of such payments and disbursements. Details concerning Chiquita Brands International, Inc. policies relating to this subject can be found in the following Financial & Administrative Policy references:

Confidential Treatment
Request by Chiquita Brands

- Internal Control A-1.0, pp. 1-7

- Quarterly Representation Letter B-3.0, pp. 1-6

- Fiduciary Responsibilities of Local Chief Financial Officers A-6.0, pp. 1-2

- FCPA commentary and the Company's "Statement of Policies and Procedures", A-2.0, pp. 1-3 (and exhibits)

Please contact me if you have questions or if you wish to discuss the subject further.

WWW/cas

4CHQ1-000098

CBI-V1-001-001942

NSD CHIQUITA 3588

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MEMORANDUM

Confidential Treatment
Request by Chiquita Brands

TO: Distribution Attached

DATE: April 19, 1990
REVISED: February 16, 1994

FROM: [redacted]

PHONE: Ext. #8379

SUBJ: Accounting for Sensitive Payments

We have established the following procedure for recording in the books and records cash or check payments which are sensitive in nature. The intent of this procedure is to provide for adequate books and records for such expenses along with the need of maintaining an appropriate level of confidentiality about the recipients of such payments. In the past, some locations have used an expense account code "Manager's Expenses" to record expenses of this type. These typically are the types of expenditures which would not fall into other account classifications such as Contributions, Donations, Consulting Services, Public Relations, etc. Use of such an account is permissible through the use of the following procedure.

1. Underlying details supporting Managers Fund expenses should be maintained by the General Manager to assure compliance with provisions of the Foreign Corrupt Practices Act: ". . transactions are recorded as necessary (I) to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements, and (II) to maintain accountability for assets;". Once each quarter the General Manager's supervisor (typically a Region Manager) will review each transaction in detail and approve on an after-the-fact basis that:

   - The expenditure was properly authorized, documented and supported;
   - Documentation and support exists for each transaction recorded in the Managers Fund account for the quarter (a list of such transactions should be prepared by the local controller).
   - The expenditure was reported on the appropriate quarterly report of the Statement of Policies and Procedures if any payments were to government officials or entities or payments to any other persons or entities required to be sent to the Law Department.

2. The General Manager (or appropriate Region Manager) will accompany the underlying supporting detail to Cincinnati after the quarterly review and submit the detail to [redacted] the General Counsel, for his review.

4CHQ1-000097

CBI-V1-001-001941

NSD CHIQUITA 3589

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Confidential Treatment
Request by Chiquita Brands

MEMORANDUM

DATE: January 30, 1996

TO:

- Bocas
- Armuelles
- Guatemala/Tapachula
- COBAL/Costa Rica Farms

- Honduras TRR
- Ecuador
- Medellin (Turbo)

FROM:

PHONE: Ext. #8379

SUBJ: ACCOUNTING FOR SENSITIVE PAYMENTS

In April 1990 we established certain procedures for recording sensitive payments (a copy of the April 19, 1990 memo is attached for your reference). Item #4 of the letter indicates that Internal Audit will perform a detailed review of cash and check payments for General Managers' expense disbursements on an annual basis at the local organizational level to assure that quarterly reviews by Senior Management to whom the respective divisions report contain all appropriate transactions and disbursements. (Please note that items to be reported are managers' expense items and should not include capital items in a Manager's Fund of capital dollars - typically $25M/year).

We plan to continue these detailed reviews in 1996 for fiscal year 1995. I request that you provide a listing of the detailed transactions by month of cash or check payments to a General Manager's Expense or Manager's Expense Account code (see form attached). The information that should be recorded is: month; date of transaction; accounting or journal voucher reference number; amount (local currency); amount (U.S. dollars); account number charged; description of payment (NOTE - provide description only if recorded on the cash payment voucher {Form 1016} or in the accounting records. A detailed explanation of confidential information concerning each item is not required for this form). Detailed documentation and descriptions to support such payments will be delivered by the General Manager or Senior Management and will be reviewed by the Law Department and me in Cincinnati (see items #2 and #3 in the letter) and are not required for this form.

Thank you for your assistance in providing this information in advance. By copy of this memo I request also that the individuals below advise any additional locations with such expenditures of the policy to report as outlined below. I would appreciate receipt of the information for fiscal 1995 by February 29, 1996.

WWW/jkp
Attachment

F:SENSITIV.WPS

4CHQ1-000096

CBI-V1-001-001940

NSD CHIQUITA 3590

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RCV BY: : 3-11-94 :11:24AM : CIA FRUTERA SEVILLA→ 5137848675;# 1

SANTA MARTA

Confidential Treatment
Request by Chiquita Brands

TELEFAX TRANSMISSION

DATE: MARCH 11/1994 No. PAGES: 2

TO: [redacted] - FAX. No.513 - 784 6675

FROM: [redacted]

COPY:

SUBJECT: ACCOUNTING FOR SENSITIVE PAYMENTS

ATTACHED YOU WILL FIND REPORT FOR FISCAL 1993

COPY TO [redacted]
5/24/94

4CHQ1-000095

CARRERA 3 No. 15-34 - TELEFONO CONMUTADOR: 212909 - A.A. 541 - CFS.CO. FAX: 211273 - SANTA MARTA D.T., COLOMBIA

CBI-V1-001-001939

NSD CHIQUITA 3591

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b7C

DIVISION : SANTA MARTA – COLOMBIA
Phone # 57 54 213484
Prepared by [redacted]
Date Prepared : March 7, 1994

CBI INTERNAL AUDIT DEPARTMENT
1993 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's Expenses for the periods of January through December, 1993

Information provided is for account # 65F – 0036 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. IV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
02/93	02/01/93	IA 002	65F – 0717	78,000	93.00	GRAL. MGR. EXPENSES	DAS (AC REPAIR) (A) DONATION
03/93	03/15/93	IA 206	65F – 0636	54,000	63.23	GRAL. MGR. EXPENSES	CASH
04/93	04/01/93	EVP 12	65F – 0717	45,000	59.00	GRAL. MGR. EXPENSES	POLICIANAL (MOTORCYCLE PARTS) DONATION
05/93	05/06/93	IA 009	65F – 0636	58,000	71.99	GRAL. MGR. EXPENSES	INFORMATION OF BANANA INDUSTRY
07/93	05/06/93	EVP 19	65F – 0717	63,383	84.00	GRAL. MGR. EXPENSES	POLICIANAL (TIRES) DONATION
05/93	05/15/93	CA 011	65F – 0717	20,000	25.00	GRAL. MGR. EXPENSES	POLICIANAL (DONATION FOR POSTERS) DONATION
06/93	06/28/93	HA 434	65F – 0636	3,000,000	2,541.43	GRAL. MGR. EXPENSES	SECURITY
07/93	07/15/93	JA 166	65F – 0717	39,945	58.00	GRAL. MGR. EXPENSES	BATALLON CORDOBA – ARMY (APPLIANCES) DONATION
08/93	08/10/93	BM 048	65F – 0636	81,000	104.79	GRAL. MGR. EXPENSES	CASH
08/93	08/27/93	KA 074	65F – 0636	150,000	185.29	GRAL. MGR. EXPENSES	SECURITY
09/93	09/15/93	KA 074	65F – 0636	920,795	1,138.65	GRAL. MGR. EXPENSES	SECURITY
09/93	09/14/93	HL 211	65F – 0717	48,000	57.00	GRAL. MGR. EXPENSES	DAS (SPORTS TROPHIES) (A) DONATION
09/93	09/25/93	HL 230	65F – 0717	61,871	73.00	GRAL. MGR. EXPENSES	BATALLON CORDOBA – ARMY (APPLIANCES) DONATION
10/93	10/05/93	HM 102	65F – 0636	84,000	103.41	GRAL. MGR. EXPENSES	CASH
11/93	12/07/93	HL 241	65F – 0636	28,000	35.00	GRAL. MGR. EXPENSES	CASH
							(A) DAS = DEPARTMENT ADMINISTRATIVE OF SECURITY
	TOTAL			4,723,593	6,633.70		

NOTE: A detailed explanation of confidential information concerning each expense is required for this form — such information will be reviewed by the V.P. Internal Audit and the Law Department.

4CHQ1-000094

CBI-V1-001-001938

Confidential Treatment Request by Chiquita Brands

EXHIBIT V 1993 SANTA MARTA

CONFIDENTIAL

Confidential Treatment
Request by Chiquita Brands

GENERAL MANAGERS' EXPENSES

EXHIBIT V - 1993 SANTA MARTA

A. What We Have:

1. Exhibit V - We received the 1993 General Mangers' Expenses report (Total $4,688.70).

2. We have 1016's for three (3) payments: August 10th $104.70; January 27th $185.29; and February 15th $1,138.65 (Total $1,428.64).

B. What We Need:

1. We need 1016's for $4,688.70 - $1,428.64 = $3,260.06.

4CHQ1-000093

EXHIBITS.WWW

CBI-V1-001-001937

DIVISION : MEDELLIN - COLOMBIA

Phone # 574 94 2665005

Prepared by [redacted]

Date Prepared : JULY 10, 1996

CBII INTERNAL AUDIT DEPARTMENT

1996 GENERAL MANAGER'S ESPENSES

Listing all transactions to record General Manager's /Man b6
expenses for the period of April 1, 1996 to June 30, 1996. b7C

Information provided is for account # 65B-41-3510-496-045 assigned to. [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
05/96	02/05/96	30-00179	65B-41-3510-496-045	350,000	329.70	Confidential Information - May/96	Cash
06/96	28/05/96	12-00008	65B-41-3510-496-045	350,000	327.16	Confidential Information - June/96	Cash
07/96	27/06/96	12-00088	65B-41-3510-496-045	350,000	326.38	Confidential Information - July/96	Cash
	TOTAL			1,050,000	983.24		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

Confidential Treatment
Request by Chiquita Brands

CBI-V1-001-001936

4CHQ1-000092

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b7C

DIVISION: MEDELLIN - COLOMBIA
Phone # 574 94 2665005
Prepared by [redacted]
Date Prepared: JULY 10, 1996

CBII INTERNAL AUDIT DEPARTMENT
1996 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's /Manager's expenses for the period of January 1, 1996 to March 31, 1996.

Information provided is for account # 65B-41-3510-496-045 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
01/96	27/01/96	29-00066	65B-41-3510-496-045	350,000	340.87	Confidential Information - January/96	Cash
02/96	31/01/96	29-00088	65B-41-3510-496-045	350,000	340.42	Confidential Information - February/96	Cash
03/96	26/02/96	70-00006	65B-41-3510-496-045	350,000	337.61	Confidential Information - March/96	Cash
04/96	20/03/96	70-00118	65B-41-3510-496-045	350,000	334.21	Confidential Information - April/96	Cash
	TOTAL			1,400,000	1353.11		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

Confidential Treatment Request by Chiquita Brands

CBI-V1-001-001935
4CHQ1-0000091

EXHIBIT IV 1996 TURBO
JAN - JULY TOTAL $2326.55

CONFIDENTIAL

Confidential Treatment Request by Chiquita Brands

GENERAL MANAGERS' EXPENSES

EXHIBIT IV - 1996 TURBO

A. What We Have:

1. We received the 1996 General Managers' Expenses reports dated July 10, 1996 for January - July 1996 (Total $2,336.35).

B. What We Need:

1. We need 1016's for $2,336.35.

DIVISION: MEDELLIN - COLOMBIA

Phone# 574 94 2665095 — CBII INTERNAL AUDIT DEPARTMENT

Prepared by [redacted] — 1995 GENERAL MANAGER'S EXPENSES

Date Prepared: JULY 12, 1995

Listing all transactions to record General Manager's Manager's expenses for the period of October 1, 1995 to December 31, 1995.

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Information provided is for account # 65B-45 , assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
11/95	01/11/95	30-00542	65B.45.43 10.496.050	250,000	250.76	General Manager Expenses	Cash
12/95	01/12/95	30-00139	65B.45.43 10.496.050	250,000	250.76	General Manager Expenses	Cash
	TOTAL			500,000	501.52		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be provided later by the V.P. Internal Audit and the Law Department.

Confidential Treatment Request by Chiquita Brands

CBI-V1-001-001933

4CHQ1-000089

b6
b7C

DIVISION: MEDELLIN - COLOMBIA
Phone # 574 94 2665045
Prepared by [redacted]
Date Prepared: JULY 12, 1995

CBII INTERNAL AUDIT DEPARTMENT
1995 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's Manager's expenses for the period of July 1, 1995 to September 30, 1995.

1996

Information provided to for account # 65B-45 audited to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
08/95	01/08/95	30-00021	65B.45.4310.496.050	250,000	278.31	General Manager Expenses	Cash
09/95	01/09/95	30-00105	65B.45.4310.496.050	250,000	254.81	General Manager Expenses	Cash
10/95	28/09/95	30-00542	65B.45.4310.496.050	250,000	254.81	General Manager Expenses	Cash
	TOTAL			750,000	788.12		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department

Confidential Treatment Request by Chiquita Brands

CBI-V1-001-001932

4CHQ1-000088

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DIVISION: MEDELLIN - COLOMBIA

Phone # 574 94 2665805

Prepared by: [redacted]

Date Prepared: JULY 22, 1995

CBII INTERNAL AUDIT DEPARTMENT

1995 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's Manager's expenses for the period of April 1, 1995 to June 30, 1995.

(1996)

Information provided is for account # 65B-45 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
04/95	03/04/95	30-00003	65B.45.4310.478.200	200,000	227.74	General Manager Expenses	Cash
05/95	02/05/95	30-000026	65B.45.4320.478.144	250,000	284.77	General Manager Expenses	Cash
06/95	01/06/95	30-00071	65B.45.4320.478.144	250,000	285.27	General Manager Expenses	Cash
07/95	28/06/95	30-00455	65B.45.4320.478.483	250,000	285.40	General Manager Expenses	Cash
	TOTAL			950,000	1,083.18		

NOTE: A detailed explanation of confidential information comprising each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

CBI-V1-001-001931

4CHQ1-000087

Confidential Treatment Request by Chiquita Brands

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DIVISION : MEDELLIN - COLOMBIA

Phone # 574 94 2664085

Prepared by [redacted]

Date Prepared : JULY 12, 1995 (1996)

CBII INTERNAL AUDIT DEPARTMENT

1995 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's Manager's expenses for the period of January 1, 1995 to March 31, 1995.

Information provided is for account # 65B-45 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR. REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
01/95	03/01/95	02-05107	65B.45.4310.478.200	200,000	240.04	General Manager Expenses	Cash
02/95	06/01/95	04-00181	65B.45.4310.478.200	200,000	233.33	General Manager Expenses	Cash
03/95	01/03/95	30-00005	65B.45.4310.478.200	200,000	233.22	General Manager Expenses	Cash
	TOTAL			600,000	706.59		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

TOTAL $3079.42

EXHIBIT III TURBO 1995

Confidential Treatment Request by Chiquita Brands

CBI-V1-001-001930

4CHQ1-000086

CONFIDENTIAL

Confidential Treatment
Request by Chiquita Brands

GENERAL MANAGERS' EXPENSES

EXHIBIT III - 1995 TURBO

A. What We Have:

1. We received the 1995 General Managers' Expenses dated July 12, 1996 (Total $3,079.42).

B. What We Need:

1. We need 1016's to document $3,079.42 in expenses.

2. We also request an explanation of the major reduction in the level of expenses ($3,079.42) for 1995 -vs- $159,894.51 for 1994. (Have we determined that *all* expenses are included in the $3,079.42?)

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DIVISION: TURBO – COLOMBIA
Phone #: 331 – 7174
Prepared By: [redacted]
Date Prepared: APRIL 28/95

CBII INTERNAL AUDIT DEPARTMENT
1994 GENERAL MANAGERS' EXPENSES

Listing of all transactions to record as General Manager's expenses for the period of January 1, 1994 thru December 31, 1994

Information provided is for account number: 65B6207496712 Assigned to:

MONTH	DATE OF TRANSACTION	ACC. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	*DESCRIPTION OF PAYMET FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
1st Quarter							
Jan – 94	Jan – 94			726,787	890.52	Cash	
Jan – 94	Jan – 94			686,202	838.49	Cash	
Feb – 94	Feb – 94			311,011	379.42	Cash	
Feb – 94	Feb – 94			1,129,500	1,377.94	Cash	
				2,855,500	3,486.38		
2nd Quarter							
April – 94	April – 94			245,695	293.59	Cash	
May –94	May –94			10,000,000	11,949.43	Cash	
May –94	May –94			13,000,000	15,459.08	Cash	
				23,245,695	27,702.10		
3rd Quarter							
July – 94				117,162	143.00	Cash	
July – 94				992,397	1,209.00	Cash	
July – 94				67,770	83.00	Cash	
July – 94				172,282	211.00	Cash	
August – 94				152,219	187.00	Cash	
August – 94				214,726	263.00	Cash	
August – 94				322,370	390.00	Cash	
September – 94				900,000	1,099.00	Cash	
September – 94				2,994,326	3,666.00	Cash	
September – 94	August – 94			5,454,945	6,478.56	Cash	
September – 94	September – 94			13,910,040	16,520.24	Cash	
September – 94				67,770	80.49	Cash	
				25,366,007	30,336.28		
4th Quarter							
October – 94	October – 94			3,000,000	3,571.22	Cash	
October – 94	October – 94			6,500,000	7,737.63	Cash	
October – 94	October – 94			13,910,000	16,558.54	Cash	
November – 94	November – 94			5,500,000	6,637.22	Cash	
November – 94	November – 94			10,250,000	12,369.37	Cash	
November – 94	November – 94			8,400,000	10,136.85	Cash	
November – 94	November – 94			13,910,000	16,786.14	Cash	
December – 94	December – 94			13,910,000	16,733.43	Cash	
December – 94				6,500,000	7,819.36	Cash	
				81,880,000	98,349.75		
		TOTAL 1994		133,347,202	159,874.51		

*NOTE – A detailed explanation of confidential information concerning each is not required for this form – such information will be reviewed later by the V.P. Internal Audit and the Law Department.

4CHQ1-000084

Confidential Treatment Request by Chiquita Brands

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COMPAÑIA FRUTERA DE SEVILLA

MEDELLIN - COLOMBIA

Confidential Treatment
Request by Chiquita Brands

DATE: 02-May-95

TO: [redacted] - Cincinnati
CC: [redacted] - Medellin

FROM: [redacted]

SUBJECT: General Manager Expenses

Per your request, attached we are including a listing with all payments realized during 1994, that were recorded under account 65B 6207 496 712 assigned to accumulate sensitive payments.

Please let us know if you need additional information.

Copy [redacted]

CARRERA 43 A No. 22 SUR 15 - EDIFICIO ZURIGA ENVIGADO - ANTIOQUIA - TEL: 331 74 74 - FAX: 270 88 11 - TELEX: 66748

4CHQ1-000083

EXHIBIT II
1994 TURBO

Confidential Treatment
Request by Chiquita Brands

CONFIDENTIAL

GENERAL MANAGERS' EXPENSES

EXHIBIT II - 1994 TURBO

A. What We Have:

1. Exhibit II - We received the 1994 General Mangers' Expenses dated May 2, 1995 for January - December 1994 (Total $159,874.51).

2. We have a confidential memo from an individual summarizing $134,319.00; please call to determine how ths relates to the $159,874.51.

B. What We Need:

1. We need 1016 Forms for 1994 documenting expenses of $159,874.51.

2. We need documentation to support $159,874.51 [If the $134,319 applies then, such amounts should be identified on the May 2, 1995 listing attached and documentation provided for the remaining difference ($25,555.51).

4CHQ1-000082

EXHIBITS.WWW

CBI-V1-001-001926

NSD CHIQUITA 3604

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DIVISION: SANTA MARTA - COLOMBIA

Phone # 574 94 2665005

Prepared by

Date Prepared: JULY 10, 1996

CBII INTERNAL AUDIT DEPARTMENT

1996 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's/Manager's expenses for the period of April 1, 1996 to June 30, 1996.

Information provided is for account # 65B-41-3510-496-045 assigned to

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
03/96	22/04/96	04-00061	65B-41-3510-496-045	42,000	39.86	Confidential Information - March/96	Cash
04/96	03/05/96	04-00023	65B-41-3510-496-045	42,000	37.95	Confidential Information - April/96	Cash
05/96	29/05/96	04-00030	65B-41-3510-496-045	42,000	39.21	Confidential Information - May/96	Cash
	TOTAL			126,000	117.02		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

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b7C

COPY [redacted]

[redacted]

DIVISION: SANTA MARTA - COLOMBIA

Phone # 574 94 2665005

Prepared by [redacted]

Date Prepared: JULY 10, 1996

CBII INTERNAL AUDIT DEPARTMENT

1996 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's/Manager's expenses for the period of January 1, 1996 to March 31, 1996.

Information provided is for account # 65B-41-3510-496-045 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
02/96	10/02/96	02-04910	65B-41-3510-496-045	40,000	39.06	Confidential Information - February/96	Cash
	TOTAL			40,000	39.06		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

Post-it® Fax Note 7671 Date [redacted] # of pages ▶ 4

To [redacted] From [redacted]

Co./Dept. Co.

Phone # Phone #

Fax # 5134846300 Fax # 3660144

Confidential Treatment Request by Chiquita Brands

CBI-V1-001-001924

4CHQ1-000080

EXHIBIT XIII SANTA MARTA 1996 (JAN-MAY)

TOTAL [redacted]

CONFIDENTIAL

Confidential Treatment
Request by Chiquita Brands

GENERAL MANAGERS' EXPENSES

EXHIBIT VIII - 1996 SANTA MARTA

A. What We Have:

1. We received 1996 General Managers' Expenses report dated July 10, 1996 for January - May 1996 (Total $156.08).

B. What We Need:

1. We need 1016's for $156.08.

4CHQ1-000079

CBI-V1-001-001923

DIVISION: SANTA MARTA - COLOMBIA

Phone # 57 54 212416 — CBII INTERNAL AUDIT DEPARTMENT

Prepared by [redacted] — 1995 GENERAL MANAGER'S EXPENSES

Date Prepared: JULY 11, 1996

Listing all transactions to record General Manager's Manager's expenses for the period of October 1, 1995 to December 31, 1995.

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Information provided is for account # 65F - 0636 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
10/95	16/10/95	FS-072	65X - 0636	34,000	34.27	General Manager Expenses	Cash
11/95	15/11/95	TE-344	65F - 0636	34,000	33.98	General Manager Expenses	Cash
	TOTAL			68,000	68.25		

NOTE: A detailed explanation of confidential information concerning cash is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

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DIVISION: SANTA MARTA - COLOMBIA

Phone # 57 54 217436

Prepared by [redacted]

Date Prepared: JULY 12, 1995

CBII INTERNAL AUDIT DEPARTMENT

1995 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's Manager's expenses for the period of April 1, 1995 to June 30, 1995.

Information provided is for account # 65F-0636 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR. REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
05/95	17/05/95	JAM-03	65F-0636	68,000	77.65	General Manager Expenses	Cash
					HBAE 1016		
TOTAL				68,000	77.65		

NOTE: A detailed explanation of confidential information concerning each is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

Confidential Treatment Request by Chiquita Brands

CBI-V1-001-001921

4CHQ1-000076

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b7C

DIVISION : SANTA MARTA - COLOMBIA
Phone # 57 54 212486
Prepared by [redacted]
Date Prepared : APRIL 15, 1995

CBI INTERNAL AUDIT DEPARTMENT
1995 GENERAL MANAGER'S EXPENSES

Listing all transactions to record General Manager's Manager's expenses for the period of January 1, 1995 to March 31, 1995.

Information provided is for account # 65F - 0636 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
01/95	01/10/95	TE-011	65F - 0636	34,000	40.16	General Manager Expenses	Cash
02/95	18/02/95	AA-002	65F - 0636	28,000	32.64	General Manager Expenses	Cash
02/95	16/02/95	JAM-002	65F - 0636	34,000	40.03	General Manager Expenses	Cash
03/95	23/03/95	JAM-005	65F - 0636	68,000	77.93	General Manager Expenses	Cash
TOTAL				164,000	190.76		

NOTE: A detailed explanation of confidential information concerning such is not required for this form—such information will be reviewed later by the V.P. Internal Audit and the Law Department.

Confidential Treatment Request by Chiquita Brands

Fax - RUSH

TO: [redacted]

As your Request,

RUSH.

Post-it® Fax Note 7671 Date 1/14 # of pages ▶ 8
To [redacted] From [redacted]
Co./Dept. Co.
Phone # Phone #
Fax # 513 784 6300 Fax # 2660411

EXHIBIT III 1995 SANTA MARTA

FOR COPY FOR [redacted] 7/15/96

CONFIDENTIAL

Confidential Treatment Request by Chiquita Brands

GENERAL MANAGERS' EXPENSES

EXHIBIT VII - 1995 SANTA MARTA

A. What We Have:

1. 1995 General Managers' Expenses reports dated July 11, 1996 (Total $407.25).

2. We have 1016's for $77.65 in May/June.

B. What We Need:

1. We need 1016's for the balance ($329.60).

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DIVISION : SANTA MARTA – COLOMBIA
Phone # 57 54 212456 — CBII INTERNAL AUDIT DEPARTMENT
Prepared by [redacted] — 1994 GENERAL MANAGER'S EXPENSES
Date Prepared : JULY 7, 1994

Listing all transactions to record General Manager's Manager's expenses for the period of April 1, 1994 to June 30, 1994.

Information provided is for account # 65F – 0636 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
04/94	05/04/94	TE – 71	65F – 0636	OK 28,000	33.21	General Manager Expenses	Cash
05/94	13/05/94	TE – 30	65F – 0636	OK 28,000	34.14	General Manager Expenses	Cash
06/94	01/06/94	TE – 94	65F – 0636	OK 28,000	33.25	General Manager Expenses	Cash
	TOTAL			84,000	100.60		

NOTE: A detailed explanation of confidential information concerning each is not required for this form---such information will be reviewed later by the V.P. Internal Audit and the Law Department

EXHIBIT VI SANTA MARTA 1994
2ND QUARTER $100.60

4CHQ1-000073

CBI-V1-001-001918

NSD CHIQUITA 3612

Confidential Treatment Request by Chiquita Brands

CONFIDENTIAL

Confidential Treatment
Request by Chiquita Brands

GENERAL MANAGERS' EXPENSES

EXHIBIT VI - 1994 SANTA MARTA

A. What We Have:

1. We received 1994 General Managers' Expenses reports dated July 1994 for only 2nd Quarter (Total $100.60).

2. We have 1016's for $100.60.

B. What We Need:

1. 1994 General Managers' Expenses listed by transaction for 1st, 3rd, and 4th Quarters.

2. We need 1016's for these expenses.

DIVISION TURBO

Prepared By: [redacted]

Date Prepared: 12-20-94

CBII INTERNAL AUDIT DEPARTMENT

1993 GENERAL MANAGERS' EXPENSES

Listing of all transactions to record General Manager's/Manager's expenses for the period of January 1, 1993 to December 31, 1993.

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	* DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
August	01-08-93	60-16-01-00	60-1601-00	68,000	75	Turbo Security payment	Manager's Expense CFS
August	01-08-93	60-16-01-00	60-1601-00	100,000	125	Turbo Security payment	Manager's Expense CFS
August	06-08-93	60-16-01-00	60-1601-00	250,000	312	Turbo Security payment	Manager's Expense BDX
August	11-08-93	60-16-01-00	60-1601-00	396,000	403	Turbo Security payment	Manager's Expense BDX
August	18-08-93	60-16-01-00	60-1601-00	1,800,000	1,243	Turbo Security payment	Manager's Expense CFS
August	20-08-93	60-16-01-00	60-1601-00	2,800,000	2,481	Turbo Security payment	Manager's Expense CFS
August	25-08-93	60-16-01-00	60-1601-00	132,400	164	Travel Expenses	Payment by CFS
August	25-08-93	60-16-01-00	60-1601-00	30,000	37	Travel Expenses	Payment by CFS
August	25-08-93	60-16-01-00	60-1601-00	30,000	37	Travel Expenses	Payment by CFS
August	25-08-93	60-16-01-00	60-1601-00	196,000	490	Turbo Security payment	Manager's Expense BDX
August	28-08-93	60-16-01-00	60-1601-00	6,250,000	7,735	Turbo Security payment	Manager's Expense BDX
September	01-09-93	60-16-01-00	60-1601-00	200,000	247	Turbo Security payment	Manager's Expense BDX
September	08-09-93	60-16-01-00	60-1601-00	18,800	23	Turbo Security payment	Manager's Expense BDX
September	09-09-93	60-16-01-00	60-1601-00	5,250,000	6,481	Turbo Security payment	Manager's Expense BDX
September	13-09-93	60-16-01-00	60-1601-00	451,920	557	Medical Services	Payment by BDX
September	21-09-93	60-16-01-00	60-1601-00	1,000,000	1,233	Turbo Security payment	Manager's Expense BDX
September	21-09-93	60-16-01-00	60-1601-00	200,000	246	Turbo Security payment	Manager's Expense BDX
October	07-10-93	60-16-01-00	60-1601-00	100,000	123	Turbo Security payment	Manager's Expense BDX
October	07-10-93	60-16-01-00	60-1601-00	250,000	308	Turbo Security payment	Manager's Expense BDX
October	12-10-93	60-16-01-00	60-1601-00	3,000,000	3,697	Turbo Security payment	Manager's Expense BDX
October	13-10-93	60-16-01-00	60-1601-00	100,000	123	Turbo Security payment	Manager's Expense BDX
October	21-10-93	60-16-01-00	60-1601-00	5,563,350	6,750	Turbo Security payment	Manager's Expense BDX
October	25-10-93	60-16-01-00	60-1601-00	6,500,000	7,933	Turbo Security payment	Manager's Expense BDX
October	25-10-93	60-16-01-00	60-1601-00	1,000,000	1,229	Turbo Security payment	Manager's Expense BDX
November	10-11-93	60-16-01-00	60-1601-00	5,450,000	6,729	Turbo Security payment	Manager's Expense BDX
November	16-11-93	60-16-01-00	60-1601-00	3,000,000	3,680	Turbo Security payment	Manager's Expense BDX
November	17-11-93	60-16-01-00	60-1601-00	250,000	303	Travel Expenses	Manager's Expense BDX
December	09-12-93	60-16-01-00	60-1601-00	6,450,000	8,063	Turbo Security payment	Manager's Expense BDX
December	09-12-93	60-16-01-00	60-1601-00	2,000,000	2,485	Fees	Manager's Expense BDX
December	17-12-93	60-16-01-00	60-1601-00	2,500,000	3,104	Turbo Security payment	Manager's Expense CFS
December	17-12-93	60-16-01-00	60-1601-00	400,000	494	Communication Expenses	Manager's Expense CFS
December	28-12-93	60-16-01-00	60-1601-00				
			TOTAL 1993	107,863,950	135,725		

Confidential Treatment Request by Chiquita Brands

MISSING

RCV BY:

4CHQ1-000071

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CBI-V1-01-001916

NSD CHIQUITA 3614

DIVISION: TUBAO
Phone #: 231 74-78
Prepared By: [redacted]
Date Prepared: 12/10/94

CBII INTERNAL AUDIT DEPARTMENT
1993 GENERAL MANAGERS' EXPENSES

Listing of all transactions to Bond Central Manager's/Manager's expenses for the period of January 1, 1993 to December 31, 1993.

MONTH	DATE OF TRANSACTION	ACCT. IV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	* DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
January	04-01-93	60-1601-00	60-16-01-00	1,000,000	3,355	Turbo Security payment	Manager's Expense CFS
January	04-01-93	60-1601-00	60-16-01-00	2,500,000	3,340	Turbo Security payment	Manager's Expense CFS
February	10-02-93	60-1601-00	60-16-01-00	450,000	601	Turbo Security payment	Manager's Expense CFS
February	15-02-93	60-1601-00	60-16-01-00	250,000	334	Turbo Security payment	Manager's Expense CFS
February	17-02-93	60-1601-00	60-16-01-00	2,250,000	3,001	Turbo Security payment	Manager's Expense CFS
February	25-02-93	60-1601-00	60-16-01-00	250,000	334	Turbo Security payment	Manager's Expense CFS
February	25-02-93	60-1601-00	60-16-01-00	100,000	132	Turbo Security payment	Manager's Expense CFS
March	03-03-93	60-1601-00	60-16-01-00	225,000	295	Travel Expenses	Payment by CFS
March	03-03-93	60-1601-00	60-16-01-00	250,000	329	Turbo Security payment	Manager's Expense CFS
March	03-05-93	60-1601-00	60-16-01-00	100,000	131	Payment to Police for protection in labor m	Payment by CFS
March	09-03-93	60-1601-00	60-16-01-00	63,840	84	Purchasing of shirts for Turbo Security	Payment by CFS
March	09-03-93	60-1601-00	60-16-01-00	35,440	49	Purchasing of shirts for Turbo Security	Payment by BDX
March	10-03-93	60-1601-00	60-16-01-00	300,000	393	Turbo Security payment	Manager's Expense BDX
March	17-03-93	60-1601-00	60-16-01-00	100,000	131	Turbo Security payment	Manager's Expense BDX
March	24-03-93	60-1601-00	60-16-01-00	300,000	391	Turbo Security payment	Manager's Expense CFS
April	05-04-93	60-1601-00	60-16-01-00	2,250,000	2,928	Turbo Security payment	Manager's Expense CFS
April	06-04-93	60-1601-00	60-16-01-00	250,000	325	Turbo Security payment	Manager's Expense CFS
April	06-04-93	60-1601-00	60-16-01-00	2,000,000	2,603	Turbo Security payment	Manager's Expense CFS
April	07-04-93	60-1601-00	60-16-01-00	16,500	21	Turbo Security payment - miscellaneous	Payment by CFS
April	07-04-93	60-1601-00	60-16-01-00	126,900	165	Travel Expenses	Payment by CFS
April	20-04-93	60-1601-00	60-16-01-00	200,000	258	Turbo Security payment	Manager's Expense CFS
April	26-04-93	60-1601-00	60-16-01-00	3,485,000	4,495	Turbo Security payment	Manager's Expense CFS
April	02-05-93	60-1601-00	60-16-01-00	75,000	97	Turbo Security payment	Manager's Expense BDX
May	03-05-93	60-1601-00	60-16-01-00	476,000	615	Turbo Security payment	Manager's Expense CFS
May	03-05-93	60-1601-00	60-16-01-00	204,000	264	Turbo Security payment	Manager's Expense CFS
May	17-05-93	60-1601-00	60-16-01-00	2,000,000	2,582	Turbo Security payment	Manager's Expense CFS
May	17-05-93	60-1601-00	60-16-01-00	3,000,000	3,842	Turbo Security payment	Manager's Expense CFS
June	01-06-93	60-1601-00	60-16-01-00	350,000	449	Turbo Security payment	Manager's Expense CFS
June	01-06-93	60-1601-00	60-16-01-00	250,000	321	Turbo Security payment	Manager's Expense CFS
June	01-06-93	60-1601-00	60-16-01-00	74,800	96	Fuel to army	Payment by CFS
June	01-06-93	60-1601-00	60-16-01-00	1,000,000	1,284	Turbo Security payment	Manager's Expense BDX
June	02-06-93	60-1601-00	60-16-01-00	18,000	23	Purchasing of shirts for Turbo Security	Payment by CFS
June	02-06-93	60-1601-00	60-16-01-00	72,000	92	Purchasing of shirts for Turbo Security	Payment by CFS
June	05-06-93	60-1601-00	60-16-01-00	1,250,000	1,601	Turbo Security payment	Manager's Expense CFS
June	07-06-93	60-1601-00	60-16-01-00	2,000,000	2,548	Turbo Security payment	Manager's Expense CFS
June	15-06-93	60-1601-00	60-16-01-00	8,592,000	10,693	Turbo Security payment	Manager's Expense CFS
June	15-06-93	60-1601-00	60-16-01-00	382,000	477	Turbo Security payment	Manager's Expense CFS
June	15-06-93	60-1601-00	60-16-01-00	145,760	184	Travel Expenses	Payment by CFS
July	01-07-93	60-1601-00	60-16-01-00	1,755,000	2,220	Turbo Security payment	Manager's Expense BDX
July	08-07-93	60-1601-00	60-16-01-00	8,597,000	11,070	Turbo Security payment	Manager's Expense BDX
July	13-07-93	60-1601-00	60-16-01-00	6,000,000	7,450	Turbo Security payment	Manager's Expense BDX
July	30-07-93	60-1601-00	60-16-01-00				

MISSING

1993 TUBAO

4CHQ1-000070

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CBI-V1-001-001-[illegible]5

NSD CHIQUITA 3615

RCV BY:

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b7C

RCV BY: 3-15-94 ; 8:10AM ; FRUTERA DE SEVILLA

C.I. BANADEX S.A. COLOMBIA

Confidential Treatment Request by Chiquita Brands

FAX: 251 65 44 - 251 63 35

FAX COVER LETTER

DATE: 15-03-94

TO: [redacted] - INTERNAL AUDIT (513-784-6675)

FROM: [redacted]

COMMENTS: ATTACHED YOU WILL FIND GENERAL MANAGER EXPENSES TURBO DIVISION 1993.

REGARDS

TOTAL PAGES INCLUDING FAX COVER LETTER: 3

CARRERA 47 No. 50-24 EDIF. FURATENA - PISO 14 TEL.: 251 60 82 A.A. 50309 TELEX: 66746 SERVTRCO MED.

COPY TO [redacted]
5/24/94

4CHQ1-000069

CBI-V1-001-001914

~~1993~~
~~& 1992~~

EXHIBIT I. 1993 TURBO.

NSD CHIQUITA 3616

CONFIDENTIAL

Confidential Treatment
Request by Chiquita Brands

GENERAL MANAGERS' EXPENSES

EXHIBIT I - 1993 TURBO

A. What We Have:

1. Exhibit I - We received the 1993 General Mangers' Expenses dated March 15, 1994 for January - December 1993 (Total $135,725).

2. We have 1016 Forms for January - June 1993 and August 1993.

B. What We Need:

1. We need 1016 Forms for July 1993 (total $21,894) and for September, October, November, December 1993 (Total $61,288).

4CHQ1-000068

:EXHIBITS.WWW

CBI-V1-001-001913

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MEMORANDUM

Confidential Treatment
Request by Chiquita Brands

CONFIDENTIAL

TO: [redacted] DATE: July 19, 1996

FROM: [redacted] PHONE: ext 8379

SUBJECT: COLOMBIA GENERAL MANAGERS' EXPENSES 1993 - 1996

As you know, we periodically review the Law Department and Internal Audit records to verify that we have received summary reports of, and supporting documentation for, General Managers' expenses. As a result of these reviews over the last two years we have, on a number of occasions, requested reports and documentation for Turbo and Santa Marta. At this point, we have not received all the information needed for 1993-1996.

The information we need is described in the attached Exhibits I through VIII. These exhibits describe by year "What We Have" and "What We Need." In most cases, we need the 1016's or other appropriate documentation for the expenses listed in the summary reports. In one case (1994 Santa Marta), we need the summary report and the supporting documentation.

As described in the voice mail, we will need this information by August 31, 1996. Thank you for helping us meet this deadline. If you have questions, call [redacted] (x8144), or [redacted] (x8379).

cc: [redacted]
- Exhibits I-VIII attached
- Exhibits I-VIII attached (without Division listings)
- Exhibits I-VIII attached
- Exhibits I-VIII attached

KEISER.WWW

4CHQ1-000067

CBI-V1-001-001912

NSD CHIQUITA 3618

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Confidential Treatment
Request by Chiquita Brands

need July-December 1995 + any 1996	[redacted]	vm 6/27/96; [redacted] vm 7/1/96: hell DHL the 1016's this week.
need all of 1995 and any 1996	[redacted]	vm 6/27/96; vm 6/29/96: [redacted] has all 1995 1016's and will give first ½ 1996 1016's to [redacted] on 7/5;
need 3+4Q 1995 and all of 1995 and any 1996	Santa Marta. [redacted] [redacted]	
need 3+4Q 1995 and any 1996	[redacted]	6/27/96; vm 7/1: 3Q+4Q 1995 sent to [redacted] will talk to [redacted]; has 1Q+2Q '96 @ Tela
need all 1994+1995 and any 1996	Turbo Buck (7169)	vm 6/27/96

4CHQ1-000066

[redacted] CBI-V1-001-001911

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Confidential Treatment
Request by Chiquita Brands

— 9/11/96 WJ

DIVISION	1993	1994	1995
Armuelles	we have Jan - Dec.	we have Jan - Dec. (~~reviewed~~ all ok 3/30/95)	we have Jan - ~~June~~ December (reviewed 7/23/96 all ok)
Focas	we have Jan - Dec.	we have Jan - Dec.	~~we don't have anything~~ rec'd all 1016's reviewed 7/23/96
Pna. City	didn't have account	~~we don't have anything~~ we have 1016's except $48.30 → Heyclerk	~~we don't have anything~~ Jan - Jul - we have 1016's ; Heyclerk
GBAL	NTR	NTR	
Com Rep. (Largest bananas)	NTR	NTR	
Tudoca	NTR	NTR (division closed)	
GBIGUA	NTR	NTR	
Mexico	NTR	NTR we have 1016's ok for full year indirity into security	
Santa Marta	* we have 3 1016's for 15 entries	we have April, May & June	we have one 1016 for ~~May, June~~ ~~still need May - December~~ we have three forms reviewed 7/23 - 6/10 ok looks like 10 + April
Tela	appears we have Jan - Dec	we have Jan - Dec (reviewed 6/6/95 - all ok)	
Turbo	* missing July (September) & 4th quarter	we don't have anything.	we don't have anything
Ecuador	NTR	NTR	~~NTR~~
PF	NTR	closed	
HART	NTR	NTR	
Tupac (Chile)		NTR	

4CHQ1-000065

CBI-V1-001-001910

NSD CHIQUITA 3620

Confidential Treatment
Request by Chiquita Brands

FCPA - GENERAL MANAGERS FUND
1995 Reports

4CHQ1-000064

CBI-V1-001-001909

b6
b7C

DIVISION: SANTA MARTA – COLOMBIA
Phone # 57 54 212446 CBII INTERNAL AUDIT DEPARTMENT
Prepared by: [redacted] 1993 GENERAL MANAGER'S EXPENSES
Date Prepared: APRIL 12, 1993

Listing all transactions to record General Manager's Manager's expense for the period of January 1, 1993 to December 31, 1993.

Information provided is for account # 65P – 0636 assigned to [redacted]

MONTH	DATE OF TRANSACTION	ACCT. JV # OR REFERENCE #	ACCOUNT # CHARGED	AMOUNT OF PAYMENT (LOCAL CURRENCY)	AMOUNT OF PAYMENT (US DOLLARS)	DESCRIPTION OF PAYMENT FROM ACCTG RECORDS OR CASH OFFICE RECORDS	COMMENTS
02/93	02/13/93		65P – 0636	42,050	55.99	EXPENSES-ORAL. MOR. OFFICE	IN KIND
02/93	02/13/93			69,020	91.90	EXPENSES-ORAL. MOR. OFFICE	IN KIND
02/93	02/01/93			70,000	93.21	EXPENSES-ORAL. MOR. OFFICE	IN KIND
			65P – 0636				
03/93	03/15/93			500,000	65.23	ORAL. MOR. EXPENSES	CASH
				MATCHES TO	1/1/93 – 10/31/93	RECORD	
	TOTAL			231,070	306.33		

THIS DOES NOT MATCH WITH G/L REPORT

NOTE: A detailed explanation of confidential information concerning each is not required for this form – – – such information will be reviewed later by the V.P. Internal Audit and the Law Department.

Confidential Treatment Request by Chiquita Brands

CBI-V1-001-001961
4CHQ1-000059

1/57 QUARTER 1993
SANTA MARTA

NSD CHIQUITA 3672