

CHIQUITA DOCUMENTS INDEX

Page #'s	Status
1713-6217	Referred to FBI
23,117-25,657	Referred to FBI
25,658-26,586	Referred to FBI

CHIQUITA BRANDS INTERNATIONAL, INC.

Minutes of the Audit Committee Meeting
Held September 12 and 13, 2000

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International, Inc. was held at the Company offices at 250 East Fifth Street, Cincinnati, Ohio at 4:45 p.m. on Tuesday, September 12, 2000. The individuals in attendance were: Messrs. [] and [] being the members, constituting a quorum. Also present were Messrs. [] Senior Vice President and General Counsel; [] Vice President and Controller; [] Vice President Internal Audit; Messrs. [] [] representing Ernst & Young LLP; and [] member of the Board of Directors.

Messrs. [] discussed the 2000 audit scope and fees, responded to various questions from the Committee, and stated that the 2000 audit scope will enable them to render an opinion on the Company's 2000 financial statements.

[] responded to the Committee's question as to the size of Ernst & Young's special work in relation to its audit and expressed Management's satisfaction with the 2000 audit scope.

[] joined the meeting and provided an overview of the current Corporate Responsibility initiative [] will periodically provide status reports on the initiative to the Committee.

CBI-V1-001-000058

CHIQUITA NSD 1713

CONFIDENTIAL

DIVISION TURBO

Medellin, May 16 / 95

TO:
FROM:
REF: SECURITY ACCOUNT
C.C:

Here you'll find the payment made to security account.
January to December 1.994

A. GUERRILLAS:

1. FARC.....	US	43.654,00
2. ELN.....		35.252,00
3. CORRIENTE.....		117,00
4. CARABALLO.....		5.170,00
5. ESPERANZA.....		17.403,00
	US	101.596,00

C. ARMY / POLICE:.....US 10.303,00

D. OTHER PAYMENTS.....US 4.794,00

E. EXTORSION NEGOTIATOR.....US 17.826,00

TOTAL ACCOUNT.....US 134.319,00

Regard

* To the Paid
* without 10% for TRANSPORTS

(THIS IS THE AMOUNT WE PERSONALLY HANDLES
PER BUT NOT THE TOTAL

DO NOT
USE
UPPER
PART

CBI-V1-001-000005

Uraba - TBO

Payment to	Date Payment	Period of Payment	Amount In Pesos	Withholding Tax	Net Payment In Pesos	Account Number	FCPA	Comments
Jan-98								
Feb-98 Punta de Piedra	9	Dec-97/Jan-98	33,307,300	1,332,292	31,975,008	65496200	Yes	
Mar-98								
Apr-98 Punta de Piedra	2	Feb-98	27,405,000	1,096,200	26,308,800	65496200	Yes	
May-98 Punta de Piedra	3	Mar-98	32,883,000	1,315,320	31,567,680	65496200	Yes	Missing calculation sheet
Jun-98 Punta de Piedra	18	Apr/May98	30,875,900	1,235,036	29,640,864	65496200	Yes	
Jul-98 Punta de Piedra	27	May/Jun98	14,106,400	564,256	13,542,144	65496200	Yes	Change from \$0.03 to US\$0.01/box
Aug-98								
Sep-98 Tagua del Darien	21	Jul/Aug-98	18,854,462	754,178	18,100,284	65496200	Yes	Calculation sheet differs with payment
Oct-98								
Nov-98 Tagua del Darien	9	Sep/Oct-98	17,444,000	697,760	16,746,240	65496200	Yes	
Dec-98 Tagua del Darien	7	Nov/Dec-98	22,736,000	682,080	22,053,920	65496200	Yes	Error in 1016 the withholding calculation
Jan-99								
Feb-99								
Mar-99								
Apr-99 Tagua del Darien	19	Jan/Feb/Mar-99	35,000,000	1,400,000	33,600,000	65496200	Yes	
May-99								
Jun-99 Tagua del Darien	1	Apr/May-99	25,083,000	1,003,320	24,079,680	65496200	Yes	
Jul-99 Tagua del Darien	19	Jun-99	12,832,000	513,280	12,318,720	65496200	Yes	
Aug-99 Tagua del Darien	23	Jul-99	15,928,499	-	15,928,499	65496200	Yes	
Sep-99								
Oct-99								
Nov-99 Tagua del Darien	19	Aug/Sep/Oct-99	76,623,301	-	76,623,301	65496200	Yes	Change from \$0.01 to US\$0.015/box;
Dec-99 Tagua del Darien	20	Nov/Dec-99	48,639,728	-	48,639,728	65496200	Yes	Missing check receipt
Jan-00								
Feb-00 Tagua del Darien	28	Jan-00	31,615,386	-	31,615,386	65496207	Yes	Change from \$0.015 to US\$0.02/box
Mar-00								
Apr-00								
May-00 Tagua del Darien	15	Feb/Mar-00	73,073,682	-	73,073,682	65496207	Yes	
Jun-00								
Jul-00								
Aug-00 Tagua del Darien	10	Apr/May-00 Uraba; Jun-00 STM	83,925,640	-	83,925,640	65496207	Yes	Includes Uraba & Santa Marta
Sep-00 Tagua del Darien	15	Jun/Jul-00 Uraba; Jul-00 STM	83,545,028	-	83,545,028	65496207	Yes	Includes Uraba & Santa Marta; Missing check receipt
Oct-00								
Nov-00 Tagua del Darien	16	Aug/Sep-00	106,699,104	-	106,699,104	65496207	Yes	Includes Uraba & Santa Marta
Dec-00 Tagua del Darien	7	Oct/Nov-00	96,419,074	-	96,419,074	65496207	Yes	Includes Uraba & Santa Marta
Jan-01 Tagua del Darien	12	Dec-00	53,750,000	-	53,750,000	65496207	Yes	Includes Uraba & Santa Marta
Feb-01								
Mar-01 Tagua del Darien	18	Jan/Feb-01	84,327,925	-	84,327,925	65496207	Yes	Includes Uraba & Santa Marta
Apr-01								
May-01 Tagua del Darien	18	Mar/Apr-01	109,980,122	-	109,980,122	65496207	Yes	Includes Uraba & Santa Marta
Jun-01								

CBI-V1-001-000006

Excel = Payments

Uraba - TBO

Payment to	Date Payment	Period of Payment	Amount In Pesos	Withholding Tax	Net Payment In Pesos	Account Number	FCPA	Comments
Jul-01 Tagua del Darien	6	May/Jun-01	86,551,346	-	86,551,346	65496207	Yes	Includes Uraba & Santa Marta
Aug-01								
Sep-01 Tagua del Darien	10	Jul/Aug-01	74,562,480	-	74,562,480	65496207	Yes	Includes Uraba & Santa Marta
Oct-01								
Nov-01 Asociacion Papagayo	9	Sep/Oct-01	129,952,829	-	129,952,829	65496207	Yes	Change from \$0.02 to \$0.025/box; includes Uraba & santa Marta
Dec-01 Asociacion Papagayo	10	Nov-01	61,501,492	-	61,501,492	65496207	Yes	Includes Uraba & Santa Marta
Jan-02 Asociacion Papagayo	28	Dec-01	68,120,928	-	68,120,928	65496207	Yes	Includes Uraba & Santa Marta.
Feb-02 Asociacion Papagayo	27	Jan-02	59,337,720	-	59,337,720	65496207	Yes	Additional payment in Uraba 114,500 boxes; Includes Uraba & Santa Marta
Mar-02								
Apr-02 Asociacion Papagayo	11	Feb/Mar-02	80,714,834	-	80,714,834	65496207	Yes	
May-02 Asociacion Papagayo	7	Additional Payment	25,080,000	-	25,080,000	65496207	Yes	
Jun-02 Asociacion Papagayo	7	Apr/May-02	73,998,485	-	73,998,485	65496207	Yes	
Jun-02 A Asociacion Papagayo	14	Additional Payment	28,000,000	-	28,000,000	65496207	Yes	
Jul-02								
Aug-02 Asociacion Papagayo	2	Jun/Jul-02	73,814,400	-	73,814,400	65496207	Yes	Missing Check receipt
Sep-02								
Oct-02 Asociacion Papagayo	4	Aug/Sep-02	115,516,576	-	115,516,576	65496207	Yes	
Nov-02								
Dec-02 Asociacion Papagayo	30	Oct/Nov-02	133,498,085	-	133,498,085	65496207	Yes	
Jan-03 Asociacion Papagayo	2	Dec-02	66,562,224	-	66,562,224	65496207	Yes	Missing calculation sheet
Feb-03 Asociacion Papagayo	21	Jan-03	51,538,438	-	51,538,438	65496207	Yes	Change from \$0.025 to US\$0.0275/box
Mar-03 Asociacion Papagayo	10	Feb-03	57,499,288	-	57,499,288	65496207	Yes	
Apr-03								
May-03 Asociacion Papagayo	12	Mar/Apr-03	137,580,960	-	137,580,960	65496207	Yes	
Jun-03								
Jul-03 Asociacion Papagayo	21	May/Jun-03	101,618,015	-	101,618,015	65496207	Yes	
Aug-03 Asociacion Papagayo	19	Jul-03	36,637,966	-	36,637,966	65496207	Yes	
Sep-03 Asociacion Papagayo	26	Aug-03	52,308,620	-	52,308,620	65496207	Yes	October Bank Statement has not been received

CBI-V1-001-0000007

Santa Marta - STM

Payment to	Date Payment	Period of Payment	Amount in Pesos	Withholding Tax	Net Payment In Pesos	Account Number	FCPA	Comments
Jul-00								
Aug-00 Tagua del Darien								Included in Uraba (See Uraba Files)
Sep-00 Tagua del Darien								Included in Uraba (See Uraba Files)
Oct-00								
Nov-00 Tagua del Darien								Included in Uraba (See Uraba Files)
Dec-00 Tagua del Darien								Included in Uraba (See Uraba Files)
Jan-01 Tagua del Darien								Included in Uraba (See Uraba Files)
Feb-01								
Mar-01 Tagua del Darien								Included in Uraba (See Uraba Files)
Apr-01								
May-01 Tagua del Darien								Included in Uraba (See Uraba Files)
Jun-01								
Jul-01 Tagua del Darien								Included in Uraba (See Uraba Files)
Aug-01								
Sep-01 Tagua del Darien								Included in Uraba (See Uraba Files)
Oct-01								
Nov-01 Asociacion Papagayo								Included in Uraba (See Uraba Files)
Dec-01 Asociacion Papagayo								Included in Uraba (See Uraba Files)
Jan-02 Asociacion Papagayo								Included in Uraba (See Uraba Files)
Feb-02 Asociacion Papagayo								Included in Uraba (See Uraba Files)
Mar-02								
Apr-02								
May-02								
Jun-02 Blindales de la Costa Ltda	14	Feb/Mar-02	33,333,332	1,333,332	32,000,000	65496313	No	Reclassified From Vehicle Rental; wire transfer payment
Jun-02 A	7	Mar-02	14,788,245	3,623,120	11,165,125	65496313	No	US\$0.03/box
Jun-02 B	7	Apr-02	20,702,636	5,072,146	15,630,490	65496313	No	
Jun-02 C	7	May-02	19,459,364	4,767,544	14,691,820	65496313	No	
Jul-02	8	Jun-02	19,339,823	4,738,257	14,601,566	65496313	No	
Aug-02	1	Jul-02	16,430,499	4,025,472	12,405,027	65496313	No	
AUG-02 A	30	Aug-02	16,347,433	4,005,121	12,342,312	65496313	No	
Sep-02								
Oct-02	4	Sep-02	30,447,019	7,459,520	22,987,499	65496313	No	
Nov-02	6	Oct-02	22,346,315	5,474,847	16,871,468	65496313	No	
Nov-02 A	27	Nov-02	21,044,015	5,155,784	15,888,231	65496313	No	
Dec-02	31	Dec-02	30,931,200	7,578,144	23,353,056	65496313	No	
Jan-03	30	Jan-03	35,068,982	13,501,558	21,567,424	65496313	No	
Feb-03								
Mar-03								
Apr-03								
May-03	5	Feb03	28,130,081	10,830,081	17,300,000	65496313	No	
May-03 A	29	Mar-03	35,222,771	13,560,767	21,662,004	65496313	No	
Jun-03	4	April-03	28,628,702	11,022,050	17,606,652	65496313	No	
Jun-03 A	6	May-03	26,492,859	10,199,751	16,293,108	65496313	No	
Jul-03	3	Jun-03	33,332,210	12,832,901	20,499,309	65496313	No	
Jul-03 A	31	Jul-03	27,189,463	10,467,943	16,721,520	65496313	No	
Aug-03	28	Aug-03	32,050,176	12,339,318	19,710,858	65496313	No	
Sep-03								
Oct-03	2	Sep-03	43,994,865	16,938,023	27,056,842	65496313	No	October Bank Statement has not been received

CBI-V1-001-000009

Account 65-496-313
Amount/box \$0.03

Month	Boxes	US\$	FX	Net Payment in Pesos From Calculation	Payment	Withholding Tax (Pesos)	Total Cost (Pesos)	Date of Payment
Feb-02	277,080	8,312	2,257	18,760,184	15,000,000	666,666	15,666,666	4-Apr-02
Mar-02	360,458	10,813	2,257	24,404,941	15,000,000	666,666	15,666,666	9-May-02
Total February and March				43,165,125	11,165,125	3,623,120	14,788,245	7-Jun-02
Apr-02	223,142	6,694	2,335	15,630,490	15,630,490	5,072,146	20,702,636	7-Jun-02
May-02	209,752	6,292	2,335	14,691,820	14,691,820	4,767,544	19,459,364	7-Jun-02
Jun-02	199,997	5,999	2,434	14,601,566	14,601,566	4,738,257	19,339,823	8-Jul-02
Jul-02	159,129	4,773	2,599	12,405,027	12,405,027	4,025,472	16,430,499	8-Aug-02
Aug-02	151,723	4,551	2,712	12,342,312	12,342,312	4,005,121	16,347,433	3-Sep-02
Sep-02	265,975	7,979	2,881	22,987,499	22,987,499	7,459,520	30,447,019	4-Oct-02
Oct-02	202,757	6,082	2,774	16,871,468	16,871,468	5,474,847	22,346,315	5-Nov-02
Nov-02	197,111	5,913	2,687	15,888,231	15,888,231	5,155,784	21,044,015	30-Nov-02
Dec-02	271,820	8,154	2,864	23,353,056	23,353,056	7,578,144	30,931,200	31-Dec-02
Total	2,518,944	75,562		191,936,594	191,936,594	53,233,287	245,169,881	

check issued to rental car company (transaccion generada IVA of 5,333,332 which we get back)
the withholding tax was keep by the car rental company to cover their expenses.

CBI-V1-001-0000012

Account 65-496-313
Amount/box \$0.03

Month	Boxes	US\$	FX	Net Payment in Pesos From Calculation	Payment	Withholding Tax (Pesos)	Total Cost (Pesos)	Date of Payment
Jan-03	245,875	7,376	2,924	21,567,424	21,567,424	13,501,558	35,068,982	24-Jan-03
Feb-03								
Mar-03								
Apr-03								
May-03								
Jun-03								
Jul-03								
Aug-03								
Sep-03								
Oct-03								
Nov-03								
Dec-03								
Total	245,875	7,376		21,567,424	21,567,424	13,501,558	35,068,982	

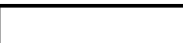
CBI-V1-001-000013

Word File =

FCPA Form - Attachment 2.doc

Attachment 2

TO:



Senior Vice President, General Counsel and Secretary
Chiquita Brands International, Inc.
250 East Fifth Street
Cincinnati, Ohio 45202

RE: FOREIGN CORRUPT PRACTICES ACT COMPLIANCE

Please be advised of the following:

- I. I have read and understand the letter sent to me by the Office of the General Counsel re: Policy on Improper Payments/Accurate Accounting Records (the "Policy").
- II. I have been given the opportunity to ask any questions regarding the Policy and regarding the Foreign Corrupt Practices Act, the S.E.C. Consent Decree and the Board Statement (the "Law"). I understand the nature of the payments and contributions that I need to report on a quarterly basis in order to be in compliance with the Policy and the Law. I also understand the requirements of Policy and the Law for accurate books and records.
- III. Except for any payments detailed in Section V. of this form, by my signature below I confirm the following:
 - A. I have not made, or offered or promised to make, for or on behalf of Chiquita Brands International, Inc. or any of its subsidiaries or affiliates (the "Company"), either directly or indirectly, any payment, contribution, donation, bartering transaction, gift or any other transfer of anything of value, whether by cash, check or otherwise, to or for the benefit of:
 1. Any candidate or political party.
 2. Any government official or employee of any government.
 3. Any government official or employee of any entity owned or controlled by a foreign government.
 4. Any private person or firm with knowledge or reason to know that such payment will be offered, given or promised, directly or indirectly to a person described in Section III. A. 1, 2 or 3 above.
 - B. I have not caused to be made any payment, contribution, donation, bartering transaction, gift or other transfer of anything of value, whether by cash, check or otherwise, described in Section III. A. 1, 2, 3 or 4 above, and I have not caused to be made any offer or promise to make any payment, contribution, donation, bartering transaction, gift or any other transfer of anything of value, whether by cash, check or otherwise, described in Section III. A. 1, 2, 3 or 4 above.
 - C. I am not aware of any payment, contribution, donation, bartering transaction, gift or other transfer of anything of value, whether by cash, check or otherwise, described in Section III. A. 1, 2, 3 or 4 above, and I am not aware of any offer or promise to make any payment, contribution, donation, bartering transaction, gift or any other transfer of anything of value, whether by cash, check or otherwise, described in Section III. A. 1, 2, 3 or 4 above.
- IV. Except for any inaccurate books, records and accounts detailed in Section VI of this form, by my signature below I confirm that I am not aware of any instances in which the Company's books, records and accounts are inaccurate.

CBI-V1-001-000014

CHIQUITA NSD 1727

- V. X 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.

<u>Recipient's Name</u>	<u>Recipient's Position</u>	<u>Purpose of Payment</u>	<u>Amount of Payment in Local Currency</u>	<u>Method of Payment</u>	<u>Date of of Payment</u>
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- I I am aware, by virtue of my Internal Audit responsibilities, of facilitating payments in Honduras, Costa Rica, Panama, Colombia and the Ivory Coast. My understanding is that all such payments have been properly reported by respective management officials. Accordingly, no exception is taken.

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

	Period Covered
Signature: _____	<u>(Circle appropriate period)</u>
Print Name: <u> </u>	January 1 - March 31, 2002
Title: <u>Vice President, Internal Audit</u>	April 1 - June 30, 2002
Company: <u>CBH</u>	July 1 - September 30, 2002
	October 1 - December 31, 2002

 Please contact me to discuss my reporting requirements under the Policy and the Law. (Optional)

CBI-V1-001-000015

CHIQUITA NSD 1728

Word File = FCPA Form - Attachment 403.doc

Attachment 2

TO:
Senior Vice President, General Counsel and Secretary
Chiquita Brands International, Inc.
250 East Fifth Street
Cincinnati, Ohio 45202

RE: FOREIGN CORRUPT PRACTICES ACT COMPLIANCE

Please be advised of the following:

- I. I have read and understand the letter sent to me by the Office of the General Counsel re: Policy on Improper Payments/Accurate Accounting Records (the "Policy").
- II. I have been given the opportunity to ask any questions regarding the Policy and regarding the Foreign Corrupt Practices Act, the S.E.C. Consent Decree and the Board Statement (the "Law"). I understand the nature of the payments and contributions that I need to report on a quarterly basis in order to be in compliance with the Policy and the Law. I also understand the requirements of Policy and the Law for accurate books and records.
- III. Except for any payments detailed in Section V. of this form, by my signature below I confirm the following:
 - A. I have not made, or offered or promised to make, for or on behalf of Chiquita Brands International, Inc. or any of its subsidiaries or affiliates (the "Company"), either directly or indirectly, any payment, contribution, donation, bartering transaction, gift or any other transfer of anything of value, whether by cash, check or otherwise, to or for the benefit of:
 1. Any candidate or political party.
 2. Any government official or employee of any government.
 3. Any government official or employee of any entity owned or controlled by a foreign government.
 4. Any private person or firm with knowledge or reason to know that such payment will be offered, given or promised, directly or indirectly to a person described in Section III. A. 1, 2 or 3 above.
 - B. I have not caused to be made any payment, contribution, donation, bartering transaction, gift or other transfer of anything of value, whether by cash, check or otherwise, described in Section III. A. 1, 2, 3 or 4 above, and I have not caused to be made any offer or promise to make any payment, contribution, donation, bartering transaction, gift or any other transfer of anything of value, whether by cash, check or otherwise, described in Section III. A. 1, 2, 3 or 4 above.
 - C. I am not aware of any payment, contribution, donation, bartering transaction, gift or other transfer of anything of value, whether by cash, check or otherwise, described in Section III. A. 1, 2, 3 or 4 above, and I am not aware of any offer or promise to make any payment, contribution, donation, bartering transaction, gift or any other transfer of anything of value, whether by cash, check or otherwise, described in Section III. A. 1, 2, 3 or 4 above.
- IV. Except for any inaccurate books, records and accounts detailed in Section VI of this form, by my signature below I confirm that I am not aware of any instances in which the Company's books, records and accounts are inaccurate.

CBI-V1-001-000016

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 of Payment
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I am aware, by virtue of my Internal Audit responsibilities, of facilitating payments in Honduras, Costa Rica, Panama, Colombia and the Ivory Coast. My understanding is that all such payments have been properly reported by respective management officials. Accordingly, no exception is taken.

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

	Period Covered
Signature: _____	(Circle appropriate period)
Print Name: _____	January 1 - March 31, 2003
Title: Vice President, Internal Audit _____	April 1 - June 30, 2003
Company: CBII _____	July 1 - September 30, 2003
	October 1 - December 31, 2003

_____ Please contact me to discuss my reporting requirements under the Policy and the Law. (Optional)

CBI-V1-001-000017

CHIQUITA NSD 1730

Word = Mgrs Exp 98.doc



**Chiquita
Brands
International**

MEMORANDUM

TO: [redacted]
Guatemala/Tapachula
[redacted] Ecuador
[redacted] Frupac LTDA
[redacted] Honduras Tela RR
[redacted] Medellin
[redacted] COBAL
[redacted] Bocas
[redacted] Armuelles

DATE: February 20, 1998

FROM: [redacted]

PHONE: 513-784-8374

SUBJECT: Accounting for Sensitive Payments

The intent of recording sensitive payments is to provide for adequate records along with the need for maintaining an appropriate level of confidentiality about the recipients of such payments. Most locations use an account code "Manager's Expenses" to record these expenses. These types of expenses would *not* fall into other account classifications such as Contributions, Donations, Consulting Services, Public Relations, etc. Use of such an account is acceptable through the following procedure:

1. Underlying details supporting Manager's Expenses should be maintained by the General Manager to assure compliance with provisions of the Foreign Corrupt Practices Act.

Once each quarter the General Manager's supervisor should review each transaction and approve on an after-the-fact basis that:

- X The expenditure was properly authorized, documented and supported.
- X Documentation and support exists for each transaction recorded in the Manager's Expenses account for the quarter (a list of such transactions should be prepared by the local controller).
- X The expenditure was reported on the quarterly report (if any payments in Manager's Expenses were to government officials, entities or other persons) required to be sent to the Law Department.

2. The General Manager's supervisor should deliver the underlying supporting detail to [redacted] Assistant General Counsel for his review.

We have been requested to review the Manager's Expenses submitted to the Law Department to ensure that steps 1 and 2 above were properly followed. We will also perform a review of disbursements at the local organization level to assure that quarterly reviews contain all appropriate transactions.

During the preparation of the location's TCS, the amount budgeted for the Manager's Expense account code should be identified and approved by the General Manager's supervisor.

If an organization does not use a "Manager's Expense" account code, should be contacted for authorization to open such an account. The policies relating to this subject are located in the Financial & Administrative Policy manual:

- X Internal Control A-1.0, pp. 107
- 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.

cc:

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:MGRSEXP.DOC

Word = Mgrs Exp99.doc



**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] and [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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CHIQUITA NSD 1734

- 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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for 2000 -- add to distribution

b6
b7C

Page 3

CBI-V1-001-000023

CHIQUITA NSD 1736

Word = Sensitive Payable



Chiquita Brands International

MEMORANDUM

TO:

- Bocas
- Armuelles
- Guatemala/Tapachula
- COBAL

- Honduras TRR
- Ecuador
- Medellin
- Frupac LTDA

DATE: February 13, 1998

FROM:

PHONE: 513-784-8374

SUBJECT: Accounting for Sensitive Payments

Internal Audit will perform a review of payments for General Managers' expense disbursements on an annual basis at the local organizational level to assure that quarterly reviews by Senior Management contain all appropriate transactions. The items to be reported are managers' expense items and should not include capital items.

Please provide a listing of the detailed transactions by month of payment to a General Manager's Expense or Manager's Expense Account code (see form attached). The information should include:

- X month;
- X date of transaction;
- X accounting or journal voucher reference number;
- X amount (local currency);
- X amount (U.S. dollars);
- X account number charged;
- X 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 reviewed by the Law Department.

Thank you for your assistance in providing this information. 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 above. I would appreciate receipt of the information for fiscal 1997 by March 13, 1998.

SAT/ap
Attachment

cc:

CBI-V1-001-000024

CHIQUITA NSD 1737

:SENSITIVEPAY.DOC

CBI-V1-001-000025

CHIQUITA NSD 1738



Chiquita Brands International

FINANCIAL AND ADMINISTRATIVE POLICY

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ISSUE DATE: 07/01/03

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**Chiquita
Brands
International**

CHIQUITA BRANDS INTERNATIONAL POLICY

INTERNAL CONTROL POLICY

POLICY #: A-1.0

PAGE: 1 of 7

ISSUE DATE: 10/20/88

REVISED DATE: 01/30/03

ISSUER: Chief Financial Officer

APPROVED:

OBJECTIVE

The purpose of this policy is to document and communicate the company's policy on Internal Control, to describe the responsibilities to implement Internal Controls and to summarize control objectives in key areas.

BACKGROUND

The company defines Internal Control as comprising all actions taken by management of any business unit to provide reasonable assurances that established objectives and goals are achieved. The common objectives of all units are to:

- safeguard assets;
- accurately record and report transactions;
- adhere to prescribed laws, policies and other regulations;
- promote operational efficiency;
- provide information that is not misleading; and
- maximize profitability.

The company has had a long-standing policy charging management with the responsibility to establish and maintain adequate and effective controls to ensure achievement of these objectives.

In 1977, the United States government enacted the Foreign Corrupt Practices Act (FCPA), which contains additional provisions regarding record-keeping and internal accounting controls. In 2002, the United States enacted the Sarbanes-Oxley Act (SOA), which requires chief executive officers and chief financial officers of public companies to file quarterly certificates with the Securities and Exchange Commission with respect to internal controls.

POLICY SUMMARY

Management of each business unit is charged with the responsibility to establish and maintain an internal control system which adequately and effectively ensures that:

- a) only authorized transactions are executed;
- b) these transactions are properly recorded to serve as a basis for preparation of appropriate financial statements;
- c) access to and use of assets is controlled; and
- d) the recorded assets exist and are properly valued.

Executive management is responsible to review and revise the internal control systems of business units, and oversee compliance and consistency among business units.

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CHIQUITA NSD 1740

INTERNAL CONTROL POLICY

POLICY #:	A-1.0
PAGE:	2 of 7
ISSUE DATE:	10/20/88
REVISED DATE:	01/30/03

The company HELPLINE (1-877-274-5718) is available for any employee to report violations of this policy. Information on how to access the HELPLINE from outside the United States is on page 20 in the Code of Conduct.

SCOPE

This policy applies to all business units of Chiquita Brands International, Inc. and its worldwide subsidiaries. In particular, the operating and financial management personnel of these units are expected to implement and maintain systems and procedures to ensure adherence to this policy.

FCPA REQUIREMENTS

Among other things, the FCPA requires companies to:

- Make and keep books and records which accurately and fairly reflect the transactions and dispositions of assets; and
- Devise and maintain internal accounting control systems sufficient to provide reasonable assurance that:
 - 1) Transactions are executed in accordance with management's general or specific authorization;
 - 2) Transactions are recorded as necessary to permit preparation of financial statements in conformity with generally accepted accounting principles or any other criteria applicable to such statements and to maintain accountability for assets;
 - 3) Access to assets is permitted only in accordance with management's general or specific authorization; and
 - 4) The recorded accountability for assets is compared with the existing assets at reasonable intervals and appropriate action is taken with respect to any differences.

POLICY

Executive management of Chiquita is responsible for establishing the objectives of, and monitoring and evaluating the adequacy and effectiveness of, the company's system of internal control. This policy stipulates those objectives.

The management of each company unit, in coordination with executive management, is charged with the responsibility to establish and maintain an internal control system within that business unit to ensure that:

- a) only authorized transactions are executed;
- b) these transactions are properly recorded to serve as a basis for preparation of appropriate financial statements;
- c) access to and use of assets is controlled; and,
- d) the recorded assets exist and properly valued.

Executive management, in conjunction with the Internal Audit Department, operating and financial management, should determine whether the existing internal control procedures provide reasonable assurance that these broad objectives have been met.

CBI-V1-001-000028

CHIQUITA NSD 1741

INTERNAL CONTROL POLICY

POLICY #:	A-1.0
PAGE:	3 of 7
ISSUE DATE:	10/20/88
REVISED DATE:	01/30/03

Corporate and unit management must evaluate the control system on a continuing basis to identify weaknesses that should be eliminated and modifications that are necessary as a result of changing business conditions. Periodic audits by the company's independent accountants and the Internal Audit Department are a vital supplement to, but not a substitute for, management's ongoing evaluation and the satisfactory functioning of the internal control system.

The control techniques used should be suited to the company's business environment, organizational structure and operations.

Duties should be assigned to individuals in such a way that no one individual can control all phases of the processing of a transaction. This means that, ideally, the flow of activities should be designed so that the work of one individual is either independent of, or serves as a check on, the work of another. Smaller units may not find it practical to achieve an ideal segregation of duties. The presence of such accepted weaknesses in internal control necessitates greater involvement of the unit's top management in the monitoring of transactions.

The variation in physical form, design, information content, number of copies and flow of documents, as well as the degrees of mechanization and computerization to process transactions, are additional factors which affect the evaluation and functioning of an internal control system. As no one procedure is inherently more appropriate in all circumstances than another, the ones used should represent an appropriate match with existing circumstances. They should reflect consideration of organization structure, the capabilities of existing personnel, and management involvement in the review and approval of transactions.

Management of each business unit, in consultation with executive management, should be satisfied that, with respect to employees who perform control functions, the organization has:

- screened the background of all prospective employees;
- determined the qualifications needed for each position;
- hired, assigned or promoted appropriately qualified individuals;
- provided a clear understanding of responsibilities, and the reasons for them;
- provided adequate training and supervision; and
- periodically assessed the quality of individual performance.

A continuing consideration is the cost of implementing controls in relation to the risk of loss due to error or fraud that might arise in their absence. Because of the cost of implementing control techniques, management may decide to accept certain risks. The cost-benefit implications of these decisions should be thoroughly considered and documented, with final authority residing with executive management.

The company's principal internal control objectives are cited on the following pages of this policy. The listing is generalized so that the objectives listed will be applicable to most, if not all, units. Procedures and controls should be implemented, as appropriate, in each business unit to achieve these objectives, subject to compliance with these policies and oversight by executive management.

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CHIQUITA NSD 1742

INTERNAL CONTROL POLICY

POLICY #:	A-1.0
PAGE:	4 of 7
ISSUE DATE:	10/20/88
REVISED DATE:	01/30/03

A statement should be included in each operating unit's Quarterly Representation Letter (see policy #B-3.0 in the Financial and Administrative Manual and Schedule F-22 of the Financial Reporting Manual) indicating the status of that unit's compliance with this policy.

INTERNAL CONTROL OBJECTIVES

Financial Reporting Control Objectives

Financial statements and related reports are supported by the underlying accounting records or other documentation.

Accounting policies are properly authorized, documented and complied with.

All transactions are properly accumulated, classified and summarized in the general ledger accounts on a consistent basis.

Journal entries are initiated, reviewed and approved by authorized personnel.

Adjustments to account balances, including valuation estimates and write-offs, are properly authorized.

Bank accounts, intercompany accounts and subsidiary records are reconciled to general ledger accounts on a monthly basis.

The accounting recognition given to unusual or nonrecurring transactions and events, not specifically covered in existing policy statements or procedure manuals, is properly authorized and, if material, is brought to the attention of the Corporate Controller before being so recorded.

Revenue and Receivables Control Objectives

Orders for goods and services are accepted only if they meet the criteria specified by management.

Credit terms and limits are properly authorized, reviewed at reasonable intervals, and adhered to.

Prices and other terms of sale of goods and services are properly authorized.

Sales deductions and adjustments, and deviations from approved prices and terms, are properly authorized and supported.

All sales of goods and services are billed accurately and timely and are properly recorded in the appropriate accounting period.

All accounts are collected in a timely fashion and procedures are in place to assure that no undue credit risk is taken.

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CHIQUITA NSD 1743

INTERNAL CONTROL POLICY	POLICY #:	A-1.0
	PAGE:	5 of 7
	ISSUE DATE:	10/20/88
	REVISED DATE:	01/30/03

All collections are properly identified, control totals are developed and collections are promptly deposited intact.

Billings, adjustments and collections are promptly and properly recorded in individual customer accounts.

Details of customer accounts are reconciled to the general ledger monthly.

Appropriate reserves have been established to reflect the latest estimate of collectibility of all receivables (e.g., accounts, notes, loans) considering the age of the receivable and the current operating condition of the debtor.

Access to cash receipts and cash receipt records, accounts receivable records, and billing and shipping records are suitably controlled to prevent, or detect within a timely period, the interception of unrecorded cash receipts and the misappropriation of recorded cash receipts.

Purchases and Payables Control Objectives

All requests for goods and services are initiated and approved by authorized individuals and represent needed items and quantities based on analysis of current inventory levels and past and projected usage.

All purchase orders are based on valid, approved requests and are properly executed as to price, quantity, quality and vendor.

All materials and services received agree with the underlying purchase order.

All invoices processed for payment represent goods and services received and are accurate as to terms, quantities, prices and extensions. Account distributions are accurate and agree with established account classifications.

All disbursement checks are:

- 1) prepared on the basis of valid, adequate and approved original documentation;
- 2) compared with supporting data; and
- 3) properly approved, signed and mailed.

All invoices and disbursements are properly and accurately recorded as to payee and amount.

Access to purchasing, receiving, accounts payable and cash disbursement records and cash are suitably controlled to prevent or detect within a timely period duplicate and improper payments.

Amounts payable for goods and services are recorded in the appropriate period and are properly classified in the accounts.

All vendors are set up with appropriate payment terms which are customary for that class of vendor; and vendor accounts are then monitored for payment within these terms.

CBI-V1-001-000031

CHIKUITA NSD 1744

INTERNAL CONTROL POLICY

POLICY #:	A-1.0
PAGE:	6 of 7
ISSUE DATE:	10/20/88
REVISED DATE:	01/30/03

All bank accounts and cash on hand are subject to effective custodial accountability procedures and physical safeguards.

Production Costs and Inventory Control Objectives

The proper level of management authorizes the types and quantities of goods to be produced and services to be provided, the methods and materials to be used, the inventory levels and service capabilities to be maintained, and the scheduling of goods to be produced and services to be provided.

All production activities and costs are properly and accurately reported.

All inventory items are subject to effective custodial accountability procedures and physical safeguards.

All receipts, transfers and withdrawals of stock are properly authorized and are promptly and properly recorded in order to reflect only actual quantities owned and on hand.

Disposals of scrap, obsolete and surplus inventory are properly authorized.

All inventory items are accurately recorded as to quantities and value in detail records which agree with the General Ledger and are compared by physical count with existing inventories at reasonable intervals (but at least annually). Records are revised to reflect physical counts promptly (at least by the end of the quarter in which the count is taken).

Inventories are priced at cost, at amounts not in excess of their net realizable value. The value of slow moving and obsolete inventory is properly reflected in the detail records and appropriate reserves have been established for these items where necessary.

Capital Asset Control Objectives

All capital asset transactions (additions, capitalizable repairs or betterments, retirements, dispositions, etc.) are initiated by authorized individuals in accordance with management's criteria and are properly approved and recorded in a timely fashion.

Required approvals are obtained in advance for all significant capital asset transactions, as required by the company's Capital Investment policy included in the Financial and Administrative policy handbook.

Adequate project documentation and cost records are maintained.

Progress and completed project reports are issued to appropriate management.

All capital assets are accurately recorded and capital asset records are compared by physical count with existing assets at reasonable intervals, at least every two years.

All capital assets are adequately safeguarded.

CBI-V1-001-000032

CHIQUITA NSD 1745

INTERNAL CONTROL POLICY

POLICY #:	A-1.0
PAGE:	7 of 7
ISSUE DATE:	10/20/88
REVISED DATE:	01/30/03

Employee Compensation and Benefits Control Objectives

Employee additions and separations, wage rates, salaries and deductions are properly documented and authorized.

Employees' time and attendance data are adequately reviewed and properly approved.

Computations of gross pay, deductions and net pay are accurate and based on authorized time and amounts. The recording and summarizing of payments to be made and costs to be distributed are accurate and properly classified in established accounts.

Payments of employee compensation and benefits are made to or on behalf of only bona fide employees for actual services performed. Such payments and services are authorized by the proper level of management.

Information Systems

General Controls

Data center operations are supported by procedures to ensure proper:

- a) Job set-up and scheduling
- b) Operator actions
- c) Data back-up and recovery
- d) Contingency or disaster recovery planning
- e) Resource allocation and use

System software procedures ensure software is effectively acquired, implemented and maintained.

Access security restricts authorized users to only the applications or application functions they need to do their jobs.

Application systems development and maintenance is properly authorized, tested and approved.

Application Controls

Transaction process completeness and accuracy is ensured.

Errors are prevented from entering the system as well as detected and corrected once they are present.

CBI-V1-001-000033

CHIQUITA NSD 1746

**Chiquita
Brands
International****FINANCIAL AND ADMINISTRATIVE POLICY****IMPROPER PAYMENTS/ACCURATE
ACCOUNTING RECORDS**

POLICY #:	A-2.0
PAGE:	1 of 4
ISSUE DATE:	02/29/80
REVISED DATE:	07/12/00

ISSUER: Senior Vice President and General Counsel

APPROVED **OBJECTIVE**

The intent of this policy is:

- a) to advise employees that the company's policy is to comply with the Foreign Corrupt Practices Act (FCPA), the company's Consent Decree and its Board of Directors Policy relating to improper payments and accurate accounting records; and
- b) to help employees understand what the FCPA, the Consent Decree, and the Board Policy prohibit and require.

BACKGROUND

In 1976 the United States District Court for the District of Columbia approved a settlement between the company and the U.S. Securities and Exchange Commission that resulted in the company consenting to the entry of a Final Judgement of Permanent Injunction and a Consent and Undertaking (Consent Decree). Also in 1976, the company's Board of Directors adopted a Statement of Policies and Procedures (Board Policy). The Foreign Corrupt Practices Act (FCPA) was enacted in 1977 and has been subsequently amended.

In general, the FCPA, the Consent Decree, and the Board Policy prohibit paying bribes to officials and employees of non-U.S. governments. In addition, the FCPA prohibits paying bribes to officials and employees of public international organizations, as well as to non-U.S. political candidates, political parties, and political party officials. The Consent Decree and the Board Policy also prohibit unlawful political contributions, and the FCPA and the Consent Decree contain accounting rules that must be followed.

POLICY

Every director, officer, and employee of the company must comply with the FCPA, the Consent Decree, and the Board Policy. No payment may be made and no accounting practice or procedure may be followed that would violate the FCPA, the Consent Decree, or the Board Policy. Managers must ensure that those they supervise comply with this policy. Employees must raise questions with the Corporate Law Department before a payment is made or a benefit is given. Accounting questions are to be referred to the Corporate Controllers Department, the Internal Audit Department, or the Corporate Law Department.

SCOPE

This policy applies to Chiquita Brands International, Inc. and each of its worldwide subsidiaries, and to the directors, officers, and employees of each of them.

SUMMARY OF REQUIREMENTS AND PROHIBITIONS

Below is a summary of the FCPA, the Consent Decree, and the Board Policy.

CBI-V1-001-000034

CHIQUITA NSD 1747

**IMPROPER PAYMENTS/ACCURATE
ACCOUNTING RECORDS**

POLICY #:	A-2.0
PAGE:	2 of 4
ISSUE DATE:	02/29/80
REVISED DATE:	07/12/00

Prohibited Payments

Whether a payment violates the FCPA depends primarily on who receives the payment and why the payment was made.

The FCPA applies to payments made to officers, employees, departments, agencies or instrumentalities of any non-U.S. government or public international organization. Public international organizations include the International Monetary Fund, the World Bank, and the United Nations. The FCPA also applies to payments made to any non-U.S. political candidate, political party, or political party official. All of these people and entities are referred to in this summary as "foreign officials." The FCPA also applies to payments made to any person (whether a foreign official or not) with the understanding that the payment will be offered, given or promised, directly or indirectly, to a foreign official.

The FCPA prohibits making payments to influence any act or decision of a foreign official. Examples of this type of prohibited payment are a payment to a legislator in exchange for the legislator voting in favor of a law the company would like enacted and a payment to an official of the executive branch in exchange for extending the term of a port lease. **The FCPA also prohibits making payments to cause a foreign official to violate his or her lawful duty.** Examples of this type of prohibited payment are a payment to a tax inspector so the inspector will ignore problems raised during a tax audit and a payment to a sanitary inspector so the inspector will ignore sanitary violations identified during a ship inspection. **Finally, the FCPA prohibits making payments in order to receive "any improper benefit," such as favorable treatment from government regulators.**

The term "payment" has a very broad meaning under the FCPA. A payment can be *anything of value*. A payment can obviously be in cash, but can also take many other forms such as the use of a guest house, free transportation, or employment of a relative. Offering, promising, or authorizing someone else to make a prohibited payment are all just as illegal as actually making the payment.

The FCPA permits what are called facilitating or expediting payments. These are small payments made to prompt a foreign official to do his or her job or to do it quicker. Facilitating or expediting payments are not intended to influence a foreign official's decision-making about whether to give the company some business or other benefit. Examples of facilitating payments are payments for police protection, mail pick-up and delivery, and loading and unloading cargo.

The Consent Decree and the Board Policy also prohibit payments to foreign officials, but differ in some respects from the FCPA. The Consent Decree and the Board Policy apply to the company and its officers and employees, while the FCPA applies to all U.S. companies, citizens, and residents, and in some situations to non-U.S. companies and citizens. Unlike the FCPA, the Consent Decree prohibits unlawful political contributions to non-U.S. candidates and political parties and the Board Policy prohibits any contribution by the company to U.S. federal, state, and local political candidates and political parties, as well as unlawful payments to U.S. federal, state, and local officials and employees.

CBI-V1-001-000035

CHIQUITA NSD 1748

**IMPROPER PAYMENTS/ACCURATE
ACCOUNTING RECORDS**

POLICY #: A-2.0
PAGE: 3 of 4
ISSUE DATE: 02/29/80
REVISED DATE: 07/12/00

Accounting Rules

The FCPA requires the company to make and keep books, records and accounts which, in reasonable detail, accurately and fairly reflect the company's transactions and the dispositions of its assets. The FCPA also requires the company to devise and maintain a system of internal accounting controls sufficient to provide reasonable assurances that:

- transactions are executed in accordance with management's authorization;
- transactions are properly recorded;
- access to assets is permitted only in accordance with management's authorization; and
- the company's books and records are regularly audited.

The Consent Decree prohibits the company from making materially false or fictitious entries on its books and records and requires the company to maintain adequate documentation of payments to foreign officials and contributions to foreign candidates and political parties.

CONCLUSION

This summary is intended to help company employees understand what the FCPA, the Consent Decree, and the Board Policy prohibit and require. This summary does not contain a comprehensive description of the FCPA, the Consent Decree, and the Board Policy, nor does it identify all the differences between them. Thus, this summary should not be used as a substitute for raising questions with the Corporate Law Department before doing anything that might violate the FCPA, the Consent Decree, or the Board Policy.

The Board Policy is set forth below. Copies of the FCPA and the Consent Decree can be obtained from any of the lawyers in the Corporate Law Department.

Statement of Policies and Procedures
Adopted by
The Board of Directors
on
February 19, 1976

1. No political contribution of corporate funds shall be made, directly or indirectly, by the Company or any of its subsidiaries to any candidate or political party in the United States or in any state or subdivision thereof, and no unlawful payment by or on behalf of the Company or any of its subsidiaries shall be made, directly or indirectly, to or for the benefit of any official or employee of the government of the United States or of any state or subdivision thereof or of any entity owned or controlled by such government.
2. No political contribution by or on behalf of the Company or any of its subsidiaries shall be made, directly or indirectly, to any candidate or political party in any foreign country and no payment by or on behalf of the Company or any of its subsidiaries shall be made, directly or indirectly, to or for the benefit of any government official or employee of a foreign country or of any entity owned or controlled by a foreign government, if the contribution or payment would be unlawful under the laws of that country and in addition such contribution or payment:

CBI-V1-001-000036

CHIQUITA NSD 1749

**IMPROPER PAYMENTS/ACCURATE
ACCOUNTING RECORDS**

POLICY #: A-2.0
PAGE: 4 of 4
ISSUE DATE: 02/29/80
REVISED DATE: 07/12/00

- (a) is intended to affect the formulation of policy by the government of that country; or
 - (b) is intended to influence legislation of that country; or
 - (c) is intended to procure business from or maintain business with that government or an entity thereof; or
 - (d) is material in nature or amount; or
 - (e) is a type of contribution or payment which is not customary, as to nature and amount, in that country; or
 - (f) is not made in connection with the ordinary business operations of the Company or any of its subsidiaries.
3. The chief executive officer and, under his supervision, the chief financial officer of the Company shall take the steps necessary and appropriate to implement the policy set forth herein, including instructing the principal executives of the Company and the executive and financial officers of its subsidiaries, and shall report to the Board at least once a year concerning the manner in which such policy has been implemented.
4. Any violations of the policy set forth herein which, in the course of their audits, shall come to the attention of the Company's internal audit staff or the Company's independent certified public accounting firm shall be promptly reported to the Audit Committee of the Board, the chief executive officer and the chief financial officer of the Company.
5. Adequate consolidated documentation of contributions and payments made in compliance with the policy set forth herein shall be maintained in accordance with directives promulgated from time to time by the appropriate officers of the Company.

CBI-V1-001-000037

CHIQUITA NSD 1750

**Chiquita
Brands
International****FINANCIAL AND ADMINISTRATIVE POLICY****FIDUCIARY RESPONSIBILITIES OF LOCAL
CHIEF FINANCIAL OFFICERS**

POLICY:	A-6.0
PAGE:	1 of 2
ISSUE DATE:	3/23/89

ISSUER: Vice President & Controller

APPROVED: **OBJECTIVE**

To document and communicate the Company's policy on, and expectations regarding, the fiduciary responsibility of local Chief Financial Officers ("CFO").

SCOPE

This policy applies to all United Brands (UB) units, subsidiaries and affiliates.

DEFINITIONS

Local Chief Financial Officer: The top financial person, regardless of title (e.g., Chief Financial Officer, Controller, Chief Accountant), in each CB unit, subsidiary and affiliate.

BACKGROUND

In recent years, there have been a number of cases in which firms of all sizes and types have engaged in spurious financial reporting at various levels within their organization.

Government regulations (e.g., the Foreign Corrupt Practices Act in the USA) and Company policies (e.g., Internal Control; Quarterly Representation Letter; and, Statement of Policies & Procedures) cite management's responsibility to establish and maintain control systems that will: safeguard the Company's assets; result in the preparation of accurate financial records; and, provide reasonable assurance that there is no improper or unauthorized use of Company funds or other assets.

POLICY

Management of UB operations at all levels has a fiduciary responsibility to: safeguard the assets entrusted to them; accurately report the results of operations; adhere to government regulations and Company policies; and, direct their unit's efforts toward accomplishment of their assigned mission.

Each UB unit generally has a "CFO" who reports directly (administratively) to the head of the operation (President, General Manager, etc.). The "CFO" serves as a vital member of each operation's management team – directing accounting operations, providing financial counsel, establishing and maintaining adequate and effective control systems, etc.

CBI-V1-001-000038

CHIQUITA NSD 1751

**FIDUCIARY RESPONSIBILITIES OF LOCAL
CHIEF FINANCIAL OFFICERS**

POLICY:	A-6.0
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Implicit in each local "CFO" position, however, is a functional responsibility to the UB headquarters financial organization. The exercise of the "CFO's" fiduciary responsibility requires that each local "CFO":

- Ensure that financial statements accurately reflect the unit's financial position and condition and the results of operations.
- Ensure that Quarterly Representation Letters accurately represent the items commended on.
- Alert Corporate financial management* to violations of Company policies and government regulations.
- Advise Corporate financial management* of accounting practices/treatments at variance with Corporate policy, regardless of the reason for such practice/treatment.
- Ensure that Corporate financial management* is apprised of all conditions which could significantly affect operating results, either favorable or unfavorably.

In the case of units which do not report their financial results directly to UB headquarters (e.g., Numar subsidiaries) their local "CFO" should report the above items to the "CFO" of the unit to which their financial data is sent for consolidation and transmission to UB headquarters. This latter "CFO" is responsible for advising Corporate financial management of the aforementioned conditions.

In conjunction with the aforementioned functional responsibility, no local CFO is to be hired or terminated without the expressed, prior approval of the UB Vice President & Controller. Additionally, all periodic performance appraisals, salary changes and bonus recommendations for each local CFO are to be routed to the UB Vice President & Controller for review and concurrence, via the appropriate Human Resources organization, before they are finalized and communicated to the CFO.

- * For purposes of this policy, "Corporate financial management" is defined as the UB Vice President & Controller; the CB Controller; and, the Executive Vice President & Controller. The latter two are charged with the responsibility of keeping the UB Vice President & Controller fully informed on all such matters, which are brought to their attention.

CBI-V1-001-000039

CHIQUITA NSD 1752

**CHIQUITA BRANDS INTERNATIONAL, INC.
AUDIT COMMITTEE MEETING**

March 3, 1994

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International, Inc. was held at the offices of Culverhouse, Botts, & Story in Tampa, Florida at 12:00 noon on Thursday, March 3, 1994.

Present were: [] and [] being the members and constituting a quorum. Also present were Messrs. [] Vice President and Controller; [] Vice President General Counsel and Secretary; [] Vice President, Internal Audit; [] representing Ernst & Young.

[] chaired the meeting and [] acted as Secretary and kept the minutes.

A preliminary draft of the 1993 financial statements to be included in the 1993 Annual Report to Shareholders was reviewed by [] [] expressed satisfaction with the financial statements and indicated that the annual report will include Ernst & Young's unqualified opinion on the financial statements.

[] updated the Committee on certain issues related to Armuelles Disbursements activity. The Audit Committee indicated that it is in receipt of the [] report (Attorney-Client Privileged Report) which the Audit Committee did not request specifically. The Audit Committee requested that management review the report and give the Audit Committee its recommendation concerning action to be taken with regard to the recommendations of the report.

[] also updated the Committee regarding the Company's compliance with the requirements of the Foreign Corrupt Practices Act and the Consent Decree. The Summary of Payments for the fourth quarter 1993 was presented along with a comparison of 1993 annual payments with similar payments for 1992 by country where such payments were made.

The meeting was adjourned at 4:15 p.m.

[]
Secretary of the Meeting

:AUDCOM03.94

CBI-V1-001-000040

CHIQUITA NSD 1753

CHIQUITA BRANDS INTERNATIONAL AUDIT COMMITTEE MEETING

May 11, 1994

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International was held at Chiquita Brands offices at 250 East Fifth Street, Cincinnati, Ohio at 8:00 a.m., Wednesday, May 11, 1994.

Present were [redacted] and Messrs. [redacted] being the members, constituting a quorum. Also present were Messrs. [redacted] Executive Vice President, Chief Administrative Officer and Chief Financial Officer; [redacted] Vice President; [redacted] Vice President and Controller; [redacted] Vice President, Internal Audit; and [redacted] representing Ernst & Young.

[redacted] chaired the meeting and [redacted] acted as Secretary and kept the minutes.

Ernst and Young discussed the Summary of Comments on Internal Controls and Accounting Procedures dated December 31, 1993, and indicated that there were no material weaknesses.

[redacted] discussed the Internal Audit Department Year-End Annual Report for 1993 which included the organization and staffing of the department, coordination with Ernst & Young, and summaries of the audits reported during July - December 1993.

The meeting was temporarily adjourned at 9:30 a.m. to permit the members to attend the Annual Meeting of Shareholders. The meeting reconvened at 12:30 p.m.

[redacted] Vice President, General Counsel, and Secretary; and [redacted] Senior Counsel, joined the meeting and updated the Committee on activities since the March 3, 1994 Audit Committee meeting regarding the Company's compliance with the requirements of the Foreign Corrupt Practices Act and the Consent Decree. He also presented the Summary of Payments for the first quarter 1994.

The meeting was adjourned at 1:00 p.m.

[redacted]

Secretary of the Meeting

:AUDCOM05.94

CBI-V1-001-000041

CHIQUITA NSD 1754

**CHIQUITA BRANDS INTERNATIONAL, INC.
AUDIT COMMITTEE MEETING
December 13, 1994**

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International, Inc. was held at the Chiquita offices at 250 East Fifth Street, Cincinnati, Ohio at 4:45 p.m. on Tuesday, December 13, 1994.

Present were: [redacted] and Messrs. [redacted] being the members, constituting a quorum. Also present were Messrs. [redacted] Executive Vice President, Chief Administrative Officer, and Chief Financial Officer [redacted] Vice President and Controller [redacted] Vice President, Internal Audit [redacted] [redacted] representing Ernst & Young.

[redacted] chaired the meeting and [redacted] acted as Secretary and kept the minutes.

The Committee was provided with an update on the Company's efforts to complete the divestiture of its remaining meat business and the related financial reporting implications.

The Committee was provided with an update on the Internal Audit Department's program to re-examine its organization and methods with the goal of enhancing the efficiency and effectiveness of its operation. The discussion included projects completed during 1994 and planned for 1995 to enable the department to continue to provide high levels of assurance on Corporate Governance while assisting management in achieving business objectives and the development of management talent during a period of rapid change.

[redacted] Vice President, General Counsel, and Secretary; and [redacted] Assistant General Counsel, joined the meeting and updated the Committee on activities since the May 11, 1994 Audit Committee meeting regarding the Company's compliance with the requirements of the Foreign Corrupt Practices Act and the Consent Decree. He also presented the Summary of Payments for the second and third quarters of 1994.

The meeting was adjourned at 6:45 p.m.

[redacted]

Secretary of the meeting

:AUDCOM12.94

CBI-V1-001-000042

CHIQUITA NSD 1755

CHIQUITA BRANDS INTERNATIONAL AUDIT COMMITTEE MEETING

May 9, 1995

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International was held at Chiquita Brands offices at 250 East Fifth Street, Cincinnati, Ohio at 3:00 p.m., Tuesday, May 9, 1995.

Present were [redacted] and Messrs. [redacted] being the members, constituting a quorum. Also present were Messrs. [redacted] Executive Vice President, Chief Administrative Officer and Chief Financial Officer, [redacted] Vice President, [redacted] Vice President and Controller, [redacted] Vice President, Internal Audit; and [redacted] representing Ernst & Young.

[redacted] chaired the meeting and [redacted] acted as Secretary and kept the minutes.

Ernst and Young discussed the Summary of Comments on Internal Controls and Accounting Procedures dated December 31, 1994, and indicated that there were no material weaknesses.

[redacted] discussed the Internal Audit Department Year-End Annual Report for 1994 which included the organization and staffing of the department, coordination with Ernst & Young, and summaries of the audits reported during the July - December 1994 period.

The Committee discussed a number of issues including the reorganization and financial controls in Colombia, and requested that Company management arrange for the Committee to meet with its Colombia management team. In addition, the Committee discussed with management the scope and purpose of the Company's operation in France and arranged with management to review European licensing in the near future. Also discussed were American Produce Company and the Chilean operations of Frupac.

The Committee reviewed the upcoming Audit Committee visits which include attendance at the Financial Officers' Conference in Coral Gables, Florida and a visit to Banana Supply in June; and a visit to Europe in October to review European operations, as well as the operations and financial controls involving the CIL Coordination Center and Great White Fleet transportation function.

The Committee also met in executive session with Ernst & Young without management present.

The meeting was adjourned at 5:00 p.m.

[redacted]
Secretary of the Meeting

:AUDCOM05.95

CBI-V1-001-000043

CHIQUITA NSD 1756

**CHIQUITA BRANDS INTERNATIONAL, INC.
AUDIT COMMITTEE MEETING
September 26, 1995**

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International, Inc. was held at the Chiquita offices at 250 East Fifth Street, Cincinnati, Ohio at 9:00 a.m. on Tuesday, September 26, 1995.

Present via conference call were: [redacted] and Messrs. [redacted]
[redacted] being the members, constituting a quorum. Also present were Messrs. [redacted]
Vice President, General Counsel, and Secretary [redacted] Vice President, Internal Audit;
[redacted] Assistant General Counsel; and [redacted] Paralegal.

[redacted] chaired the meeting and [redacted] acted as Secretary and kept the minutes.

[redacted] updated the Committee on activities regarding the Company's compliance with the requirements of the Foreign Corrupt Practices Act and the Consent Decree. He also presented the Summary of Payments for the fourth quarter of 1994 and the first and second quarters of 1995.

The meeting was adjourned at 9:30 a.m.

[redacted]
Secretary of the meeting

:AUDCOM09.95

CBI-V1-001-000044

CHIQUITA NSD 1757

**CHIQUITA BRANDS INTERNATIONAL, INC.
AUDIT COMMITTEE MEETING
March 12, 1996**

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International, Inc. was held at the Chiquita offices at 250 East Fifth Street, Cincinnati, Ohio at 3:20 p.m. on Tuesday, March 12, 1996.

Present were [redacted] and Messrs. [redacted] being the members, constituting a quorum. Also present were Messrs. [redacted] Executive Vice President, Chief Administrative Officer, and Chief Financial Officer; [redacted] Vice President and Controller; [redacted] Vice President, General Counsel and Secretary; [redacted] Vice President, Internal Audit; [redacted] representing Ernst & Young.

[redacted] chaired the meeting and [redacted] acted as Secretary and kept the minutes.

A draft of the 1995 financial statements to be included in the 1995 Annual Report to Shareholders was reviewed by [redacted] expressed satisfaction with the financial statements and indicated that the annual report will include Ernst & Young's unqualified opinion on the financial statements.

[redacted] Assistant General Counsel, joined the meeting and updated the Committee regarding the Company's compliance with the requirements of The Foreign Corrupt Practices Act and the Consent Decree. He also presented the summary of payments for the third and fourth quarters of 1995.

The Committee also met in executive session with Ernst & Young and also with [redacted] without management present.

The meeting was adjourned at 5:40 p.m.

[redacted]

Secretary of the meeting

:AUDCOM03.96

CBI-V1-001-000045

CHIQUITA NSD 1758

CHIQUITA BRANDS INTERNATIONAL AUDIT COMMITTEE MEETING

September 17, 1996

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International was held at Chiquita Brands offices at 250 East Fifth Street, Cincinnati, Ohio at 3:15 p.m., Tuesday, September 17, 1996.

Present were [redacted] and Messrs. [redacted] being the members, constituting a quorum. Also present were Messrs. [redacted] Executive Vice President, Chief Administrative Officer and Chief Financial Officer, [redacted] Vice President and Controller, [redacted] Vice President, Internal Audit, [redacted] Director, Internal Audit; and [redacted] representing Ernst & Young LLP.

[redacted] chaired the meeting and [redacted] acted as Secretary and kept the minutes.

Messrs. [redacted] presented Ernst & Young's 1996 Audit Scopes and Fee Summaries which were reviewed by the Committee and then approved. Discussion included the coordination of Ernst & Young audit activities with that of the Chiquita Internal Audit staff.

The Committee was advised that [redacted] will replace [redacted] as the Ernst & Young Engagement Partner effective October 1, 1996, when [redacted] will transfer to New York to assume responsibilities in the Ernst & Young Mergers and Acquisitions Group. [redacted] will continue in his role as overall Ernst & Young Coordinating Partner on the Chiquita engagement.

Messrs. [redacted] updated the Committee on highlights of recent Internal Audit activities, projects, and staffing of the department.

[redacted] Assistant General Counsel, joined the meeting and updated the Committee regarding the Company's compliance with the requirements of The Foreign Corrupt Practices Act and the Consent Decree. He also presented the summary of payments for the first and second quarters of 1996.

The meeting was adjourned at 4:50 p.m.

[redacted]
Secretary of the Meeting

CBI-V1-001-000046

CHIQUITA NSD 1759

CHIQUITA BRANDS INTERNATIONAL, INC.
AUDIT COMMITTEE MEETING
March 11, 1997

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International, Inc. was held at the Chiquita offices at 250 East Fifth Street, Cincinnati, Ohio at 3:00 p.m. on Tuesday, March 11, 1997.

Present were [redacted] and Messrs. [redacted] being the members, constituting a quorum. Also present were Messrs. [redacted] Executive Vice President, Chief Administrative Officer, and Chief Financial Officer, [redacted] Senior Vice President, General Counsel and Secretary, [redacted] Vice President and Controller, [redacted] Vice President, Internal Audit, [redacted] representing Ernst & Young LLP.

[redacted] chaired the meeting and [redacted] acted as Secretary and kept the minutes.

A draft of the 1996 financial statements to be included in the 1996 Annual Report to Shareholders was reviewed with the Committee by [redacted] [redacted] expressed satisfaction with the financial statements and indicated that the annual report will include Ernst & Young's unqualified opinion thereon. The Committee engaged in extensive discussion of these statements during which Messrs. [redacted] and [redacted] responded to its questions. At the conclusion of the discussion, the Committee expressed its satisfaction with the financial statements.

[redacted] Assistant General Counsel, joined the meeting and updated the Committee regarding the Company's compliance with the requirements of The Foreign Corrupt Practices Act and the Consent Decree. He also presented the summary of payments for the third and fourth quarters of 1996.

Messrs. [redacted] and [redacted] reported to the Committee on certain legal matters in process and discussed with the Committee Management's plans to bring them to a conclusion.

The Committee met in executive session with Ernst & Young and also with [redacted] without management present.

The meeting was adjourned at 5:00 p.m.

[redacted]

Secretary of the meeting

:AUDCOM03.97

CBI-V1-001-000047

CHIQUITA NSD 1760

CHIQUITA BRANDS INTERNATIONAL, INC.
AUDIT COMMITTEE MEETING
September 10, 1997

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International, Inc. was held at the Chiquita offices at 250 East Fifth Street, Cincinnati, Ohio at 9:00 a.m. on Wednesday, September 10, 1997.

Present were: [redacted] and Messrs. [redacted] being the members, constituting a quorum. Also present were Messrs. [redacted] President, Chief Operating Officer, and Chief Financial Officer; [redacted] Senior Vice President, General Counsel and Secretary; [redacted] Vice President and Controller; [redacted] Vice President, Internal Audit; [redacted] Assistant General Counsel; [redacted] representing Ernst & Young LLP.

[redacted] chaired the meeting and [redacted] acted as Secretary and kept the minutes.

[redacted] presented Ernst & Young's 1997 Audit Scopes and Fee Summaries which were reviewed by the Committee and then approved. Discussion included the coordination of Ernst & Young audit activities with that of the Chiquita Internal Audit staff.

[redacted] Assistant General Counsel updated the Committee regarding the Company's compliance with the requirements of the Foreign Corrupt Practices Act and The Consent Decree. He also presented the summary of payments for the first and second quarters of 1997.

Messrs. [redacted] and [redacted] reported to the Committee on certain legal matters in progress in Colombia and discussed with the Committee Management's plans to bring them to a conclusion.

The Committee was advised that [redacted] will succeed [redacted] as Vice President, Internal Audit on September 22, 1997. A transition period is planned to assure a smooth transfer of responsibilities and continuity of the audit function.

The meeting was adjourned at 11:45 a.m. (a Board of Directors meeting was held from 10:00 a.m. - 11:00 a.m. during the intervening period).

[redacted]

Secretary of the meeting

:AUDCOM09.97

CBI-V1-001-000048

CHIQUITA NSD 1761

**CHIQUITA BRANDS INTERNATIONAL, INC.
AUDIT COMMITTEE MEETING MINUTES
November 11, 1997**

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International, Inc. was held at the Company offices at 250 East Fifth Street, Cincinnati, Ohio at 4:30 p.m. on Tuesday, November 11, 1997. The individuals in attendance were: [redacted] and Messrs. [redacted] being the members, constituting a quorum. Also present were Messrs. [redacted] President, Chief Operating Officer, and Chief Financial Officer; [redacted] Senior Vice President, General Counsel; [redacted] Vice President and Controller; [redacted] Vice President, Internal Audit; [redacted] Manager, Internal Audit; and Messrs. [redacted] and [redacted] representing Ernst & Young LLP.

[redacted] chaired the meeting and [redacted] acted as Secretary and kept the minutes.

[redacted] presented the Internal Audit Plan which included the audit activities scheduled for 1998. He also discussed the internal audit staff and the department's vision for the future. The Committee requested additional information regarding travel guidelines for the department and the proposed plans for locating part of the audit staff in Latin America. It was agreed these topics would be discussed in the March 1998 meeting.

[redacted] reported on certain legal matters in Colombia.

[redacted] briefly discussed his quarterly progress review with MIS management on Year 2000 issues. It was agreed that the Committee would be given an update after the March 1998 Board of Directors meeting.

[redacted] reported that the 1997 year end audit was progressing according to plan.

The meeting was adjourned at 5:40 p.m.

Respectfully,

[redacted]
Secretary of the Audit Committee

AUDCOM11.97

CBI-V1-001-000049

CHIQUITA NSD 1762

CHIQUITA BRANDS INTERNATIONAL, INC.

**Minutes of the Audit Committee Meeting
Held September 14 and 15, 1998**

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International, Inc. was held at the Company offices at 250 East Fifth Street, Cincinnati, Ohio at 5:20 p.m. on Tuesday, September 14, 1998. The individuals attending the meeting were:

Committee Members:

[redacted] and Messrs [redacted]

Ernst & Young LLP Representatives:

Messrs. [redacted]

Chiquita Management:

Messrs. [redacted] and
[redacted]

[redacted] chaired the meeting and [redacted] acted as Secretary and kept the minutes.

Ernst & Young LLP discussed the 1998 audit planning, scope and fees. Messrs. [redacted]
[redacted] responded to various questions related to their presentation. The Committee expressed its satisfaction with the 1998 Audit Plan.

[redacted] MIS Director and Year 2000 Project Leader, joined the meeting and updated the Committee regarding the Year 2000 compliance program. Following active discussion by all present, the Committee expressed satisfaction with the Company's progress.

The meeting was adjourned at 6:55 p.m.

CBI-V1-001-000050

CHIQUITA NSD 1763

The Audit Committee reconvened on September 15, 1998 at 9:45 a.m. [redacted]

[redacted] Assistant General Counsel, joined the meeting and updated the Committee regarding the Company's compliance with the requirements of The Foreign Corrupt Practices Act. He also presented the summary of payments for the first and second quarters of 1998.

The meeting was adjourned at 10:10 a.m.

Respectfully submitted

[redacted]
[redacted] Secretary

CHIQUITA BRANDS INTERNATIONAL, INC.

**Minutes of the Audit Committee Meeting
Held May 11, 1999**

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International, Inc. was held at the Company offices at 250 East Fifth Street, Cincinnati, Ohio at 4:30 p.m. on Tuesday, May 11, 1999. The individuals in attendance were: [REDACTED]

and Messrs [REDACTED] being the members, constituting a quorum.

Also present were Messrs [REDACTED] Senior Vice President and Chief Financial Officer;

[REDACTED] Senior Vice President, General Counsel; [REDACTED] Vice President and

Controller [REDACTED] Vice President, Internal Audit; Messrs [REDACTED] and

[REDACTED] representing Ernst & Young LLP; and [REDACTED] member of the Board of

Directors.

[REDACTED] chaired the meeting and [REDACTED] acted as Secretary and kept the minutes.

[REDACTED] presented the Summary of Comments on Internal Controls and Accounting Procedures dated December 31, 1998. Messrs [REDACTED] responded to various questions.

[REDACTED] presented the 1998 Internal Audit Department Annual Report. The Committee engaged in a discussion of the report during which [REDACTED] responded to various questions.

[REDACTED] MIS Director and Year 2000 Project Leader, joined the meeting and updated the Committee regarding the Year 2000 compliance program. Following active discussion by all present, the Committee expressed satisfaction with the Company's progress.

CBI-V1-001-000052

CHIQUITA NSD 1765

[redacted] Associate General Counsel, joined the meeting and updated the Committee regarding the Company's compliance with the requirements of the Foreign Corrupt Practices Act. He also presented the summary of payments for the third and fourth quarters of 1998.

Messrs. [redacted] discussed the Finance and Audit Change Initiatives taking place in the Company. [redacted] presented a summary of potential Internal Audit Department changes currently under review. Messrs. [redacted] responded to various questions. It was decided that no further action be taken or discussions held until the Audit Committee meet and received a full presentation of concepts and have an opportunity to express its views as to the role of the Internal Audit Department and its place in corporate governance.

The meeting was adjourned at 6:30 p.m.

~~Respectfully,~~

[redacted]
Secretary of the Audit Committee

CHIQUITA BRANDS INTERNATIONAL, INC.

Minutes of the Audit Committee Meeting
Held September 14 and 15, 1999

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International, Inc. was held at the Company offices at 250 East Fifth Street, Cincinnati, Ohio at 4:30 p.m. on Tuesday, September 14, 1999. The individuals in attendance were [redacted] and Messrs. [redacted] being the members, constituting a quorum. Also present were Messrs. [redacted] Senior Vice President and Chief Financial Officer; [redacted] Senior Vice President and General Counsel; [redacted] Vice President and Controller; Messrs. [redacted] representing Ernst & Young LLP; and [redacted] member of the Board of Directors.

[redacted] chaired the meeting and [redacted] acted as Secretary and kept the minutes. Messrs. [redacted] discussed the 1999 audit scope and fees, responded to various questions from the committee, and stated that the 1999 audit scope will enable them to render an opinion in the Company's 1999 financial statements.

A discussion ensued regarding the Committee's recent visit to the Company's canning operating locations and its observations regarding the information systems, inventories and operating management issues.

Messrs. [redacted] and [redacted] described the increased emphasis canning is receiving in the 1999 audit and in management oversight.

Messrs. [redacted] responded to [redacted] question as to the size of Ernst & Young's special work in relation to its audit and expressed Management's satisfaction with the 1999 audit scope.

CBI-V1-001-000054

CHIQUITA NSD 1767

The meeting recessed at 6:15 p.m.

The Audit Committee reconvened on September 15, 1999 at 9:15 a.m. [redacted]

[redacted] Assistant General Counsel, joined the meeting and updated the Committee regarding the Company's compliance with the requirements of the Foreign Corrupt Practices Act. He also presented the summary of payments for the second quarter of 1999.

The meeting adjourned at 9:45 a.m.

Respectfully submitted

[redacted]
Secretary to the Meeting

CBI-V1-001-000055

CHIQUITA NSD 1768

CHIQUITA BRANDS INTERNATIONAL, INC.

**Minutes of the Audit Committee Meeting
Held March 10, 2000**

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International, Inc. was held at the Company offices, pursuant to notice duly given, at 250 East Fifth Street, Cincinnati, Ohio at 9:00 a.m. on Friday, March 10, 2000. The members in attendance were: Messrs. [redacted] (via telephone), constituting a quorum. [redacted] was absent. Also present were Messrs. [redacted] Senior Vice President and Chief Financial Officer, [redacted] Senior Vice President, General Counsel, [redacted] Vice President and Controller, [redacted] Senior Director, Internal Audit, and Messrs. [redacted]

[redacted] representing Ernst & Young LLP.

[redacted] chaired the meeting and [redacted] acted as Secretary and kept the minutes.

[redacted] reviewed a draft of the 1999 financial statements [redacted] expressed satisfaction with the financial statements and indicated the annual report will include Ernst & Young's unqualified opinion. The Committee engaged in discussion of these statements during which Messrs. [redacted] [redacted] and [redacted] responded to various questions. At the conclusion of the discussion, the Committee expressed its satisfaction with the financial statements.

[redacted] reviewed with the Audit Committee Ernst & Young's letter attesting to their independence as is now required by the Independence Standards Board.

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He also reviewed a summary of audit differences which the Company and Ernst & Young agreed did not have a material effect either individually or in the aggregate on the Company's financial statements.

[redacted] updated the Committee regarding new Securities and Exchange Commission and New York Stock Exchange audit committee requirements.

[redacted] Associate General Counsel, joined the meeting and updated the Committee regarding the Company's compliance with the requirements of the Foreign Corrupt Practices Act. He also presented the summary of payments for the third and fourth quarters of 1999.

The meeting was adjourned at 10:30 a.m.

Respectfully,

[redacted]

Secretary of the Audit Committee

The meeting recessed at 6:15 p.m.

The Committee reconvened on September 13, 2000 at 9:00 a.m.

[redacted] Associate General Counsel, joined the meeting and updated the Committee regarding the Company's compliance with the requirements of the Foreign Corrupt Practices Act. He also presented the summary of payments for the first and second quarters of 2000.

[redacted] provided an update on the United States Securities and Exchange Commission investigation of Chiquita.

The meeting adjourned at 9:50 a.m.

Respectfully submitted,

[redacted]

Secretary to the Meeting

discuss that these were for payments - not violate

CHIQUITA BRANDS INTERNATIONAL, INC.

Minutes of the Audit Committee Meeting
Held May 8, 2001

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International, Inc. was held at the Company offices, pursuant to notice duly given, at 250 East Fifth Street, Cincinnati, Ohio at 4:30 p.m. on Tuesday, May 8, 2001. The members in attendance were: Messrs. [redacted] (via telephone) and [redacted] constituting a quorum. Also present were Messrs. [redacted] Senior Vice President and Chief Financial Officer; [redacted] Senior Vice President and General Counsel; [redacted] Vice President and Controller; [redacted] Vice President, Internal Audit; [redacted] Senior Manager, Internal Audit; [redacted] Manager, Internal Audit; Messrs. [redacted] [redacted] representing Ernst & Young LLP; and [redacted] member of the Board of Directors.

[redacted] presented the 2000 Internal Audit Department Annual Report. The Committee engaged in discussion of the report during which [redacted] responded to various questions.

[redacted] presented the Summary of Comments on Internal Controls and Accounting Procedures dated December 31, 2000. [redacted] responded to various questions.

[redacted] Vice President, Corporate Responsibility, joined the meeting and presented a draft of the 2000 Corporate Responsibility Report. The Committee

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CHIQUITA NSD 1772

engaged in discussion of the report during which Mr. Zalla responded to various questions.

[] presented the "Charter of the Audit Committee of the Board of Directors of CBII" (Charter) for annual review in accordance with New York Stock Exchange rules. The Committee re-approved the existing Charter and recommended it for inclusion in the 2001 annual meeting proxy statement.

[] Assistant General Counsel, joined the meeting and updated the Committee regarding the Company's compliance with the requirements of the Foreign Corrupt Practices Act. He also presented the summary of payments for the third and fourth quarters of 2000. The Committee engaged in discussion of the results during which Messrs. [] and [] responded to various questions.

[] updated the Committee regarding the Securities and Exchange Commission investigation of Chiquita.

Messrs. [] and [] met in executive session with [] and []

[] without management or Ernst & Young present.

The meeting was adjourned at 6:50 p.m.

Respectfully,

[]
Secretary of the Audit Committee

CHIQUITA BRANDS INTERNATIONAL, INC.

**Minutes of the Audit Committee Meeting
Held September 25, 2001**

A meeting of the Audit Committee (the Committee) of the Board of Directors of Chiquita Brands International, Inc. was held at the Company offices, pursuant to notice duly given; at 250 East Fifth Street, Cincinnati, Ohio at 3:30 p.m. on Tuesday, September 25, 2001. The members in attendance were: Messrs. [REDACTED] [REDACTED] constituting a quorum. Also present were Messrs. [REDACTED] President and Chief Executive Officer; [REDACTED] Senior Vice President and Chief Financial Officer; [REDACTED] Senior Vice President and General Counsel; [REDACTED] Vice President and Controller; [REDACTED] Vice President, Internal Audit; Messrs. [REDACTED] representing Ernst & Young LLP; and [REDACTED] member of the Board of Directors.

[REDACTED] Vice President, Corporate Responsibility, joined the meeting (via telephone) and provided an update on the Corporate Responsibility initiative including an overview of the 2000 Corporate Responsibility report. The Committee engaged in discussion of the report during which [REDACTED] responded to various questions.

Messrs. [REDACTED] discussed the 2001 audit scope and fees, responded to various questions from the Committee, and stated that the 2001 audit scope will enable them to render an opinion on the Company's 2001 financial statements.

CBI-V1-001-000062

CHIQUITA NSD 1774

[] responded to the Committee's question as to the size of Ernst & Young's special work in relation to the audit and expressed Management's satisfaction with their independence and with the 2001 audit scope.

[] updated the Committee regarding the Securities and Exchange Commission investigation of Chiquita. He also updated the Committee regarding compliance with the Company's policies regarding improper payments. He presented the summary of payments reported for the first and second quarters of 2001.

The Committee approved the May 8, 2001 minutes.

The meeting adjourned at 4:45 p.m.

Respectfully submitted,

[]

Secretary to the Meeting

CHIQUITA BRANDS INTERNATIONAL, INC.

**Minutes of the Audit Committee Meeting
Held March 7, 2002**

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International, Inc. (CBI) was held at the Company offices, pursuant to notice duly given, at 250 East Fifth Street, Cincinnati, Ohio at 10:00 a.m. on Thursday, March 7, 2002.

The members in attendance were: Messrs. [redacted] and

[redacted] constituting a quorum. Also present were Messrs. [redacted]

President and Chief Executive Officer; [redacted] Senior Vice President and Chief Financial Officer; [redacted] Senior Vice President, General Counsel;

[redacted] Vice President and Controller; [redacted] Vice President,

Internal Audit; and Messrs. [redacted] representing Ernst & Young LLP.

[redacted] chaired the meeting and [redacted] acted as Secretary and recorded the minutes.

[redacted] reviewed a draft of the 2001 consolidated financial statements [redacted]

[redacted] expressed satisfaction with the financial statements and indicated that Ernst & Young's report thereon will include an unqualified opinion. The Committee engaged in discussion of these statements during which Messrs. [redacted]

[redacted] responded to various questions.

[redacted] reviewed with the Committee the matters required to be addressed by S.A.S. 61, including significant accounting policies, management's

CBI-V1-001-000064

CHIQUITA NSD 1776

judgements and accounting estimates and Ernst & Young's judgements about the quality of the Company's accounting principles.

[redacted] reviewed with the Committee Ernst & Young's letter attesting to their independence. In connection with that letter [redacted] reviewed the schedule of audit and non-audit fees, classified in accordance with Securities and Exchange Commission rules governing auditor independence and proxy disclosure. [redacted] indicated that the amount of Ernst & Young's non-audit services and fees had no effect on Ernst & Young's independence, a statement with which Company management and the Committee agreed. At the conclusion of the discussion, the Committee expressed its satisfaction with the 2001 consolidated financial statements and agreed to recommend to the Board of Directors that they be included in the Company's Annual Report on form 10-K for 2001.

[redacted] presented the Audit Committee Report (the Report) to be included in the 2002 Annual Meeting Proxy Statement and the "Charter of the Audit Committee of the Board of Directors of CBII" (the Charter). After discussion, the Committee approved the Report and the Charter.

The Committee then met in executive session with Ernst & Young without management present.

The Committee reconvened with the larger group at 11:50 a.m.

[redacted] Assistant General Counsel, joined the meeting and updated the Committee regarding the Company's compliance with the requirements of the Foreign Corrupt Practices Act. He also presented the summary of payments for the third

and fourth quarters of 2001. The Committee engaged in discussion of the results during which Messrs. [REDACTED] responded to various questions.

The meeting was adjourned at 12:05 p.m.

Respectfully

[REDACTED]

Secretary of the Audit Committee

CHIQUITA BRANDS INTERNATIONAL, INC.

**Minutes of the Audit Committee Meeting
Held April 23, 2002**

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International, Inc. was held at the Company offices, pursuant to notice duly given, at 250 East Fifth Street, Cincinnati, Ohio at 12:30 p.m. on Tuesday, April 23, 2002. The members in attendance were: Messrs. [redacted] and [redacted] constituting a quorum. Also present were Messrs. [redacted] (via telephone), Chief Executive Officer and Chairman of the Board of Directors; [redacted] Senior Vice President and Chief Financial Officer; [redacted] Senior Vice President and General Counsel; [redacted] Vice President and Controller; [redacted] Vice President, Internal Audit; and Messrs. [redacted] [redacted] representing Ernst & Young LLP.

[redacted] chaired the meeting and [redacted] acted as Secretary and recorded the minutes.

[redacted] reviewed the 2001 consolidated financial statements that were filed on March 19, 2002 as part of the Company's 2001 Annual Report on Form 10-K. The Committee engaged in discussion of these statements during which Messrs. [redacted]

[redacted] [redacted] responded to various questions.

[redacted] reviewed with the Committee the matters which had been required by S.A.S. 61 to be addressed with respect to the 2001 financial statements, including significant accounting policies, management's judgments and accounting

estimates and Ernst & Young's judgements about the quality of the Company's accounting principles.

[] reviewed with the Committee Ernst & Young's letter attesting to their independence that was previously delivered in connection with the 2001 financial statements. In connection with that letter [] reviewed the schedule of audit and non-audit fees, classified in accordance with Securities and Exchange Commission rules governing auditor independence and proxy disclosure.

[] discussed the Audit Committee calendar and the next meeting was scheduled for May 23, 2002.

[] presented the 2001 Internal Audit Department Annual Report. The Committee engaged in discussion of the report during which [] responded to various questions.

It was agreed that any services provided by Ernst & Young to internal audit in excess of 10% of annual Internal Audit Department costs would be approved in advance by the Audit Committee.

[] reviewed a draft of the Company's 2002 first quarter financial results press release and the Fresh Start Accounting adjustments discussed therein. He responded to various questions.

[] reviewed with the Committee the Company's policies and procedures regarding compliance with the requirements of the Foreign Corrupt Practices Act. The Committee engaged in discussion during which [] responded to various questions.

[redacted] presented the Audit Committee Charter which the Board of Directors adopted in 2000. The Committee expressed an intention to review the Charter at the next meeting.

The Committee met in executive session with Ernst & Young without management present.

The Committee met in executive session with [redacted] without management or Ernst & Young present.

The meeting was adjourned at 5:00 p.m.

Respectfully,

[redacted]

Secretary of the Audit Committee

CHIQUITA BRANDS INTERNATIONAL, INC.

**Minutes of the Audit Committee Meeting
Held October 4, 2002**

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International, Inc. was held at the Metropolitan Club in New York City, pursuant to notice duly given, at 9:15 a.m. on Friday, October 4, 2002. The members in attendance were:

[redacted] constituting a quorum. Also present were [redacted] Chairman of the Board of Directors, President and Chief Executive Officer [redacted] member of the Board of Directors; [redacted] Senior Vice President and Chief Financial Officer; [redacted] Senior Vice President and General Counsel; [redacted] Vice President and Controller; [redacted] Vice President, Internal Audit; and [redacted] [redacted] representing Ernst & Young LLP.

[redacted] chaired the meeting and [redacted] acted as Secretary and recorded the minutes.

The minutes of the August 2, 2002 and August 12, 2002 Audit Committee meetings were approved.

[redacted] updated the Committee regarding compliance with the Company's requirements related to the Foreign Corrupt Practices Act. He presented the summary of payments reported for the first and second quarters of 2002. The Committee engaged in discussion during which [redacted] responded to various questions.

[redacted] Vice President, Corporate Responsibility, joined the meeting and provided an update on the Corporate Responsibility initiative including an overview of the 2001 Corporate Responsibility report. The Committee engaged in discussion of the report during which [redacted] responded to various questions.

[redacted] updated the Committee regarding discussions in process with the Securities and Exchange Commission about the Company's accounting for its investment in Scipio.

[redacted] introduced the new review partner, [redacted] and disclosed a proposed change in the coordinating partner (his current role). Ernst & Young will provide the Committee with candidate resumes for evaluation.

The Committee met in executive session with Ernst & Young without management present.

The Committee met in executive session with [redacted] without management or Ernst & Young present.

The meeting adjourned at 10:15 a.m.

Respectfully,

[redacted]
Secretary of the Audit Committee

The meeting adjourned at 8:30 a.m.



Secretary of the Audit Committee

CHIQUITA BRANDS INTERNATIONAL, INC.

**Minutes of the Audit Committee Meeting
Held April 30, 2003**

A telephonic meeting of the Audit Committee of the Board of Directors of Chiquita Brands International, Inc. was held at the Company offices, pursuant to notice duly given, at 10:00 a.m. on Wednesday, April 30, 2003. The members in attendance were:

[redacted]
constituting a quorum. Also present were [redacted] Chairman of the Board of Directors, President and Chief Executive Officer; [redacted] Senior Vice President and Chief Financial Officer; [redacted] Senior Vice President and General Counsel; [redacted] Vice President and Controller; [redacted] Vice President, Internal Audit; and [redacted] representing Ernst & Young LLP.

[redacted] chaired the meeting and [redacted] acted as Secretary and recorded the minutes.

[redacted] reviewed the Company's 2003 draft first quarter earnings press release previously distributed to Committee members. He and other members of management responded to various questions and comments.

[redacted] gave an update on the previously discussed situation in Colombia.

[redacted] discussed Ernst & Young's quarterly review noting no issues.

The meeting adjourned at 10:40 a.m.

Respectfully,

[redacted]
Secretary of the Audit Committee

CHIQUITA BRANDS INTERNATIONAL, INC.

**Minutes of the Audit Committee Meeting
Held July 8, 2003**

A meeting of the Audit Committee of the Board of Directors of Chiquita Brands International, Inc. was held at Apollo Management, L.P. offices at 1301 Avenue of the Americas in New York City, at 11:30 a.m. on Tuesday, July 8, 2003. The members in attendance were: [REDACTED]

[REDACTED] (via telephone) constituting a quorum. Also present were [REDACTED] Senior Vice President and Chief Financial Officer; [REDACTED] Senior Vice President and General Counsel; [REDACTED] Vice President, Controller and Chief Accounting Officer; [REDACTED] Vice President, Internal Audit [REDACTED] Manager Internal Audit; and [REDACTED] representing Ernst & Young LLP.

[REDACTED] chaired the meeting and [REDACTED] acted as Secretary and recorded the minutes.

The minutes of the May 22, 2003 Audit Committee meeting were approved.

[REDACTED] updated the Committee on the previously discussed situation in Colombia.

[REDACTED] reported on the Company's ongoing compliance program related to the Foreign Corrupt Practices Act (FCPA). He presented the summary of payments reported for the third and fourth quarters of 2002 and first quarter of 2003. The Committee engaged in discussion during which [REDACTED] responded to various questions.

[] discussed the Company's plan to comply with Sarbanes-Oxley Act Section 301 on handling complaints regarding accounting or auditing matters. [] requested that a list of potential complaint handling providers and a communication plan be submitted to the Committee for approval.

[] discussed the recent financial reorganization and responded to questions. [] requested that the European financial organization changes be more fully discussed at the next Committee meeting.

[] and [] presented the Sarbanes-Oxley Section 404 update and responded to questions.

[] presented the 2002 Internal Audit Department Annual Report. The Committee engaged in discussion of the report during which [] responded to various questions.

[] requested that [] provide the Committee Chairman with a summary of the Chief Executive Officer and Chief Financial Officer travel and entertainment expenses.

Messrs [] discussed preliminary 2003 audit scope and fees and responded to various questions from the Committee.

The Committee met in executive session with Ernst & Young without management present.

The Committee met in executive session with [] without management or Ernst & Young present.

The meeting adjourned at 3:15 p.m.

[]
Secretary of the Audit Committee

**Chiquita
Brands
International****FINANCIAL AND ADMINISTRATIVE POLICY****RECORD RETENTION & DESTRUCTION**

POLICY:	D-1.0
PAGE:	1 of 6
ISSUE DATE:	10/20/88

ISSUER: VP & Chief Administrative Officer

APPROVED: **OBJECTIVE**

To communicate the Company's policy regarding the retention and destruction of the documents listed on pages 3-7, to help ensure:

- Governmental regulations are complied with (e.g., Department of Labor, Internal Revenue Service, Department of Transportation, Equal Employment Opportunity).
- Adequate documentation exists to effectively carry out the business and support decisions/transactions as necessary.
- The Company's position relative to lawsuits, tax treatment of transactions, etc. is adequately documented/supported as the adverse consequences to the Company can be significant if such is not the case.

SCOPE

This policy applies to all United Brands (UB) units, subsidiaries and affiliates and to the originals of the types of records listed on pages 3-7, regardless of their form (e.g., paper, microfilm, magnetic disk/tape, microfiche).

POLICY

Records generally should be retained only so long as such documents are:

- directly relevant to the Company's current operations; or,
- required to be by statute, contract, or government regulation (e.g., U.S. Federal Income Tax Regulations); or,
- required to enable the Company to defend its legal or tax position.

The Record Retention Schedule on Pages 3-7 of this policy cites the basic retention period for the classifications of documents listed below. These periods are to be observed and no records should be retained longer than indicated unless required for a longer period for one of the above 3 reasons. Since nomenclature and required retention periods may differ from location to location (particularly in countries other than the USA), the management of each operating component is responsible for determining if longer retention periods are required by law and for retaining their original records accordingly.

RECORD RETENTION & DESTRUCTION

POLICY:	D-1.0
PAGE:	2 of 6
ISSUE DATE:	10/20/88

- Accounting/Financial
- Corporate/Legal
- Communications
- Personnel
- Production
- Purchasing
- Sales
- Transportation

The retention periods specified apply to the original documents only. Copies should be destroyed as soon as they are no longer required for current operations. Originals are to be destroyed as soon as they should be, based on the Record Retention Schedule.

Where industry practice, litigation or special circumstances appear to make it desirable to revise the specified categories in any respect (by adding or deleting categories or by lengthening or shortening the retention periods), requests to establish such variances should be addressed in writing to the UB Vice President & Controller who will arrange for appropriate changes in the policy.

Holders of the F&A Policy Manual are responsible for bringing the record retention requirements cited herein to the attention of all management personnel within their respective organizations. All management personnel are responsible for seeing to it that the appropriate actions, needed to comply with the provisions of the policy, are taken.

LEGEND

The following legends apply to the notations found after the number of years listed in the Retention Period column on pages 3-7 and qualify the applicability of the period cited.

- AC After Completion
- AD After Disposal
- AE After Expiration
- AS After Settlement
- AT After Termination
- IND Indefinite
- P Permanent
- SUP After Superseded
- T Obtain Approval of UB Corporate Tax Department Prior to Destruction
- WO When obsolete

RECORD RETENTION & DESTRUCTION		POLICY: D-1.0
		PAGE: 3 of 6
		ISSUE DATE: 10/20/88
		RETENTION PERIOD - YRS. & QUALIFYING CRITERIA
<u>ACCOUNTING/FINANCIAL</u>		
Accounts Payable Invoices		6 T
Accounts Payable Listings		6 T
Accounts Receivable Invoices		3 T
Accounts Receivable Listings		6 T
Audit Reports, Internal		10
Bank Statements & Reconciliations		3 T
Budgets		3
Capital Appropriation/Disposal Requests		10 AD
Cash Disbursements Detail (and Support)		6 T
Cash Receipts Detail		6 T
Check Registers		6 T
Checks - Disbursement		6 T
Checks - Dividend		3 T
Checks - Payroll		5 T
Cost Records		6 AS/T
Credits and Claims		P
Financial Statements - Annual		3
Financial Statements - Monthly		6
Financial Statements - Quarterly		3 AE/T
Insurance (Certificates, Policies, Claims Data)		6 T
Intercompany Advices		3 T
Inventories		6 T
Investments		10 T
Journal Vouchers		10 T
Journal Voucher Support		3 T
Labor Cost Records		P
Ledgers - General		P
Ledgers - Subsidiary		3 SUP
Payroll - Authorization & Deductions		IND
Payroll - Earnings History Record		IND
Payroll - Master Salary Tape		3
Payroll Register		3
Payroll - Time Sheets		4 T
Payroll - W2 Forms		6 AD/T
Property Plant & Equipment Records		6 T
Remittance Advices		10
Special Project Files		IND
Tax interpretations & Rulings		
Tax Returns and Files:		P
Customs, Duties		P
Federal		6 T
Local, Use		6 T
State		

RECORD RETENTION & DESTRUCTION

POLICY:	D-1.0
PAGE:	4 of 6
ISSUE DATE:	10/20/88

Trial Balances	5 T
Wire Transfer Documentation	6 T
Work Papers - Periodic	1
Work Papers - Annual	5

CORPORATE/LEGAL

Acquisitions, Mergers	P
Agreements	P
Articles of Incorporation	P
Bonds	3 AE/T
Casefiles, Depositions, Affidavits, Briefs and Testimonies	P
Charter, Constitution, By-Laws	P
Contracts	20 AT/T
Copyrights, Patents, Trademarks	P
Deeds	P
Internal Publications	P
Leases	P
Minute Books	P
Mortgages	6 AE/T
Notes (Payable & Receivable)	6 AE/T
Powers of Attorney	1 AE
Property Titles	6 AD
Public Relations Records:	
Activity Reports	5
Community Affairs	P
Public Information Activity	7
Regulatory Agency Applications/Licenses	P
Stock - Cancelled Certificates	15
Stock - Journals, Ledgers	P
Stockholder Proxies	3
Stockholder Voting Lists	3

COMMUNICATIONS

Circulars, Directives (from Officers)	P
Circulars, Directives (all others)	2 SUP
Correspondence, General	5
Photographs	10
Policies, Procedures	2 SUP
Postal Records	1
Reading Files	1
Telephone, Telex/Telefax Records	3

PERSONNEL

Accident/Death Reports & Claims	30 AS
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RECORD RETENTION & DESTRUCTION

POLICY: D-1.0
PAGE: 5 of 6
ISSUE DATE: 10/20/88

Compensation/Salary Administration	IND
EEO Records	3 AC
Employee Benefit Plans (including texts of qualified and non-qualified plans, contracts with trustees and carriers, Summary Plan Descriptions, required governmental reports)	P
Employee Service Records (including personal information, title and unit, compensation and job history, performance record, agreements and contracts, training)	P
Health & Safety Bulletins	P
Health & Safety Records	6
Invention Assignment Forms	20 AT
Labor Relations	6
Medical Records	6 AT
Occupational Illness/Injury Records	30 AS
Organization Charts/Announcements	3 T
Pension Records	10 AT/T
Performance Evaluations/Appraisals	3 AT
Position Descriptions	3 AC/T
Recruiting Files	2
Savings & Investment Plan Records	6 AT
Union Contracts	3 AE
Welfare Plan Records (Individual's Records)	3 AT
Workers Compensation Payments & State Reports	10 T

PRODUCTION

Bills of Material	2 T
Engineering Drawings	10 AD
Inventory Control Records	3 T
Livestock Slaughter Reports – Monthly	2 T
Plant & Equipment Operation/History Records	3 AD/T
Production Planning Control & Progress Reports	3
Quality Control Reports & Summaries	2
Quality Inspection Records	IAC
Reliability Records	P
Research & Development Files	20
Stock Issued Report	3 AT/T
Test/Inspection Records	2
Tool Control	3 AT/T
Work Orders	3 T
Work Status Reports	AC
Yield Reports	3 T

PURCHASING

Bids	3
Bills of Lading	3 T

RECORD RETENTION & DESTRUCTION

POLICY:	D-1.0.
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Drawbacks	3
Export Declarations	3
Freight Bills	3 T
inspection Reports	3
Livestock Bids & Price Lists (USDA Requirement)	1
Livestock Purchase Records	3 T
Purchase Orders	3 AC/AE/T
Purchase Order Registers	5 T
Purchase Requests	3
Quotations	3
Receiving Reports	3
Requisitions	3

SALES

Advertising: Co-Op Contracts - Supporting Data	2 T
Advertising: Exhibits, Releases, Handouts	3
Bills of Lading	5 T
Customer Lists	2 SUP
Distributor Records	IND
Export Declarations	4
Invoice Summaries	5
Market Analyses	3
Orders	WO
Price Lists, Catalogs	WO
Product Liability Claims	3 T
Quotations	WO
Sales Analyses	5
Sales Registers	T
Shipping Records	5 T

TRANSPORTATION

Drivers' Logs (DOT Retention Period)	1
Driver Qualification Files (DOT Retention Period)	6 Mos.
Transportation Claims, Paid (ICC Retention Period)	3



**Chiquita
Brands
International**

DRAFT ONLY

FINANCIAL AND ADMINISTRATIVE POLICY

RECORD RETENTION & DESTRUCTION

POLICY: D-1.0

PAGE: 1 of 9

ISSUE DATE: 1/1/02

ISSUER: SVP & General Council

APPROVED:

OBJECTIVE

To communicate the Company's policy regarding the retention and destruction of the documents listed on at the end of this policy, to help ensure:

- Governmental regulations are complied with (e.g., Department of Labor, Internal Revenue Service, and Customs Service, Department of Transportation, Equal Employment Opportunity).
- Adequate documentation exists to effectively carry out the business and support decisions/transactions as necessary.
- The Company's position relative to lawsuits, tax treatment of transactions, etc. is adequately documented/supported as the adverse consequences to the Company can be significant if such is not the case.

SCOPE

This policy applies to all Chiquita Brands International, Inc. units, subsidiaries and affiliates and to the originals of the types of records listed on pages 3-8, regardless of their form e.g., paper, microfilm, microfiche, magnetic disk/tape or other machine sensitive storage media

POLICY

Records generally should be retained only so long as such documents are:

- directly relevant to the Company's current operations; or,
- required to be by statute, contract, or government regulation (e.g., U.S. Federal Income Tax Regulations, US Customs Service); or,
- required to enable the Company to defend its legal or tax position.

The Record Retention Schedule on Pages 4-9 of this policy cites the basic retention period for the classifications of documents listed below. These periods are to be observed and no records should be retained longer than indicated unless required for a longer period for one of the above 3 reasons. Since nomenclature and required retention periods may differ from location to location (particularly in countries other than the USA), the management of each

RECORD RETENTION & DESTRUCTION

POLICY: D-1.0

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ISSUE DATE: 1/1/02

operating component is responsible for determining if longer retention periods are required by applicable law and for retaining their original records accordingly.

- Accounting/Financial
- Corporate/Legal
- Communications
- Personnel
- Production
- Purchasing
- Sales
- Transportation
- Customs

The retention periods specified apply to the original documents only. Originals are to be destroyed as soon as permissible under the Record Retention Schedule. **Drafts of documents and revisions that are not final should be destroyed when the original document is completed or the project is abandoned. Copies should be destroyed as soon as they are no longer required for current operations.**

E-mail created or received on the company's e-mail system will be deleted at the end of three months from the date it is created or received. E-mail that either the sender or receiver needs to retained for longer than three months must be stored outside the regular e-mail system and retained as appropriate subject to the provisions this policy.

Retention of records requires that the records be retrievable in a format that is legible and which could be copied if need be. This will require that record indexes and record storage indexes be compiled and maintained and be available for so long as the underlying record must be maintained. If records are maintained on any media other than paper, the equipment, machines, or in the case of magnetic disk/tape or other machine sensitive storage media, the operating hardware and software, must also be maintained for the same period as the underlying record. In the alternative, (1) machine sensitive records may be converted to another operating system or to flat files so long as they continue to be machine sensitive, retrievable and legible, or (2) an outside service provider must be identified that will maintain the old hardware and operating software to be able to read the record. In the event that alternative (2) is chosen, the unit maintaining the records (or its successor) must be prepared to pay the full cost of the service provider in the event the records must be retrieved. Maintaining machine sensitive records in paper format only is not permissible, as certain government agencies require the machine sensitive records to be maintained in machine sensitive format.

If the Company acquires operating units or businesses, every effort must be taken by the appropriate departments to ensure that records of the new unit or business, both before the acquisition and after, are maintained in accordance with this policy. The retention and destruction of records created before the acquisition must also be consistent with any agreements with the former owners.

RECORD RETENTION & DESTRUCTION

POLICY:	D-1.0
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If the Company disposes of an operating unit or business, either the Company will maintain all records created up to the time of sale, or the new owners will maintain the records. If the new owners are to maintain the records, the new owners must contractually agree to maintain the records in accordance with this policy and to make the records of the operating unit or business created up to the date of sale available to the Company upon request for copying at a reasonable time and place.

If an operating unit or business is shut down by the Company or goes out of business, without a successor within the Company, then the Chiquita Brands International, Inc. Controller is responsible for ensuring that the records of that operating unit or business are maintained in accordance with this policy.

Where industry practice, litigation or special circumstances appear to make it desirable to revise the specified categories in any respect (by adding or deleting categories or by lengthening or shortening the retention periods), requests to establish such variances should be addressed in writing to the Chiquita Brands International, Inc. Controller who will arrange for appropriate changes in the policy.

Holders of the F&A Policy Manual are responsible for bringing the record retention requirements cited herein to the attention of all management personnel within their respective organizations. All management personnel are responsible for seeing to it that the appropriate actions are taken that are necessary to comply with the provisions of the policy.

LEGEND

AC	After Completion
AD	After Disposal
AE	After Expiration
AS	After Settlement
AT	After Termination
AY	After Year-End
IND	Indefinite (Retain the information until a retention period is established)
P	Permanent (Will always remain as the Company's permanent record)
SUP	Until Superseded
T	Do not destroy until applicable tax years are closed from IRS audit. Verify closure with Tax Department
WO	When Obsolete

RECORD RETENTION & DESTRUCTION

POLICY: D-1.0
PAGE: 4 of 9
ISSUE DATE: 1/1/02

DEPARTMENT	Prior Policy Retention Period # of years	Current Policy Retention Period # of years
ACCOUNTING/FINANCIAL		
Accounts Payable Invoices	6T	6 T
Accounts Payable Listings	6T	6 T
Accounts Receivable Invoices	3T	6T
Accounts Receivable Listings	6T	6 T
Audit Reports, Internal Audit	10	10
Audit Workpapers, Internal Audit		10SUP
Banana Price and Volumes - Monthly		3
Banana Price and Volumes - Annual		P
Bank Statements & Reconciliations	3T	3T
Books to Management Report - Monthly		3
Books to Management Report - Annual		P
Budgets	3	2
Capital Appropriation	10	5
Capital Disposal Request	10AD	5AD
Cash Disbursements Detail (and Support)	6T	6T
Cash Receipts Detail	6T	6T
Check Registers	6T	6T
Checks - Disbursement	6T	8T
Checks - Dividend	6T	8T
Checks - Payroll	3T	8T
Consist Reports		1AY
Cost Records	5T	5T
Claims	6AS/T	6AS/T
Credits	6AS/T	6AS/T
Financial Statements - Annual	P	P
Financial Statements - Monthly	3	2
Financial Statements - Quarterly	6	6
Ins. (Cert., Policies, Claims Data)**	50	P
Ins. (property policies, including marine)		P
Ins. policies (casualty and 3rd party liability policies include marine)		PAE
3rd Party Insurance Certificates		10AE
Insurance (casualty claims** including marine and 3rd party claims)		5AS
Insurance (property claims including marine property claims)**		3AS
Insurance (Bonds issued to 3rd parties)		5AE
Ins. certificates we issue to 3rd parties		3AE

RECORD RETENTION & DESTRUCTION

POLICY: D-1.0
PAGE: 5 of 9
ISSUE DATE: 1/1/02

DEPARTMENT	Prior Policy Retention Period # of years	Current Policy Retention Period # of years
Intercompany Advices	6T	6T
Inventories	3T	6T
Investments	6T	6T
Investments - Trade Tickets		6T
Journal Vouchers	10T	6T
Journal Voucher Support	10T	6T
Labor Cost Records	3T	3T
Ledgers - General	P	P
Ledgers - Subsidiary	P	P
Payroll - Authorization & Deductions	3SUP	3SUP
Payroll - Earnings History Record	IND	IND
Payroll - Master Salary Tape	IND	IND
Payroll Register	3	3T
Payroll - Time Sheets	3	3T
Payroll - W2 Forms	4T	4T
Property Plant & Equipment Records	6AD/T	6AD/T
Remittance Advices	6T	6T
Special Project Files	10	5
Tax Interpretations & Rulings	IND	P
Tax Returns and Backup Files:		
Customs, Duties	P	P
Federal	P	P
Local, Use	6T	6T
State	6T	6T
Trial Balances	5T	5T
What-If Market Sheets - Monthly		3
What-If Market Sheets - Annual		P
Wire Transfer Documentation	6T	8T
Work Papers - Monthly/Quarterly	1	1
Work Papers - Annual	5	2
CORPORATE/LEGAL		
Acquisitions, Mergers	P	P
Articles of Incorporation	P	P
Bonds (Issued by CBII)	3AE/T	8T/AE
Case files, Depositions, Affidavits, Briefs and Testimonies	P	P
Charter, Constitution, By-Laws	P	P
Contracts	20AT/T	20AT/T
Copyrights, Patents, Trademarks	P	P

RECORD RETENTION & DESTRUCTION

POLICY: D-1.0
PAGE: 6 of 9
ISSUE DATE: 1/1/02

DEPARTMENT	Prior Policy Retention Period # of years	Current Policy Retention Period # of years
Deeds	P	P
Divestitures		P
Leases and Subleases		P
Real Estate		2AT/T
Business - Prop.: Vehicles and Cars		2AT/T
Business Equipment		2AT/T
Machinery - Furnishings	P	P
Minute Books	6AE/T	6AE/T
Mortgages	6AE/T	8AE/T
Notes (Payable & Receivable)		
OSHA - Log & Summary of Injuries & Illnesses (Forms 200, 101, 102)		30AY
Employee Medical Records		
Powers of Attorney	1AE	1AE
Property Titles	6AD	6AD
Public Relations Records:		
Activity Reports	5	5
Community Affairs	P	P
Public Information Activity	7	7
Regulatory Agency Applications/Licenses	P	P
Stock - Cancelled Certificates	15	P
Stock - Journals, Ledgers	P	P
Stockholder Proxies	3	3
Stockholder Voting Lists	3	3
Unclaimed Dividends	-	P
COMMUNICATIONS		
Circulars, Directives (from Officers)	P	P
Circulars, Directives (all others)	2SUP	2SUP
Correspondence, General	5	5
Photographs	10	10
Policies, Procedures	2SUP	5SUP
Postal Records	1	1
Reading Files (Chronological)	1	1
Telephone, Telex/Telefax Records	3	1
PERSONNEL		
Accident/Death Reports & Claims**	30AS	5AS
Compensation/Salary Administration	IND	P
EEO Records	3AC	5AC
Employee Dental & Medical Plans		6T

RECORD RETENTION & DESTRUCTION

POLICY: D-1.0
PAGE: 7 of 9
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DEPARTMENT	Prior Policy Retention Period # of years	Current Policy Retention Period # of years
Employee Benefit Plans (including texts of qualified & non-qualified plans, contracts with trustees & carriers, Summary Plan Descriptions, required governmental reports)	P	P
Employee Service Records (including personal information, title and unit, compensation and job history, performance record, agreements and contracts, training)	P	P
Health & Safety Bulletins	P	P
Health & Safety Records	6	P
Invention Assignment Forms	20AT	P
Labor Relations	6	6
Medical Records	6AT	P
Occupational Illness/Injury Records	30AS	P
Organization Charts/Announcements	3T	3T
Pension Records	10AT/T	P
Performance Evaluations/Appraisals	3AT	6AT
Position Descriptions	3AC/T	SUP
Positive Drug Testing		5
Recruiting Files	2	2AC
Savings & Invest. Plan (Individual Records)	6AT	IND
Union Contracts	3AE	P
Welfare Health Plan Record (Individual Records)	3AT	IND
Workers Comp Payments & State Reports	10T	10T
PRODUCTION		
Bills of Material	2T	2T
Engineering Drawings	10AD	5AD
Inventory Control Records	3T	3T
Livestock Slaughter Reports - Monthly	2T	Delete
Plant & Equip Operation/History Record	3AD/T	3AD/T
Prod. Planning Control & Progress Reports	3	3
Quality Control Reports & Summaries	2	2
Quality Inspection Records	1AC	1AC
Reliability Records	P	WO
Research & Development Files	20	20
Stock Issued Report	3AT/T	3AT/T
Test/Inspection Records	2	1AC
Tool Control	3AT/T	3/T
Work Orders	3T	3T

RECORD RETENTION & DESTRUCTION

POLICY: D-1.0
PAGE: 8 of 9
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DEPARTMENT	Prior Policy Retention Period # of years	Current Policy Retention Period # of years
Work Status Reports	AC	AC
Yield Reports	3T	3T
PURCHASING		
Bids	3	3
Bills of Lading	3T	3T
Drawbacks	3	Delete
Export Declarations	3	3T
Freight Bills	3T	3T
Inspection Reports	3	Delete
Livestock Bids & Price Lists (USDA Required)	1	Delete
Livestock Purchase Records	3T	Delete
Purchase Orders	3AC/AE/T	3AC/AE/T
Purchase Order Registers	5T	5T
Purchase Requests	3	3AC/AE/T
Quotations	3	3
Receiving Reports	3	3
Requisitions	3	3AC/AE/T
SALES		
Advertising: Co-Op Control - Supp. Data	2T	2T
Advertising: Exhibits, Releases and Handouts	3	3
Bills of Lading	5T	2T
Customer Lists	2SUP	3SUP
Distributor Records	IND	2SUP
Export Declarations	4	3T
Invoice Summaries	5	2
Market Analyses	3	3
Orders	WO	1
Price Lists, Catalogs	WO	WO
Product Liability Claims	3T	3T
Quotations	WO	WO
Sales Analyses	5	2
Sales Registers	T	3T
	Original	Proposed

CBI-V1-001-000090

CHIQUITA NSD 1802

RECORD RETENTION & DESTRUCTION	POLICY:	D-1.0
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	ISSUE DATE:	1/1/02

DEPARTMENT	Retention Period # of years	Retention Period # of years
TRANSPORTATION		
Shipping Records	5T	3T
Drivers' Logs (DOT Retention Period)	1	1
Driver Qual Files (DOT Retention Period)	6mths	3
Trans Claims, Paid (ICC Retention Period)	3	3
US CUSTOMS		
Entry Summary (Form 7501) or electronic equivalent		5
Entry/ Immediate Delivery (Form 3461) or electronic equivalent		5
Certificates of Origin		5 yrs
NAFTA certificates		5
Shipping Documents supporting entry such as consists, commercial invoice, bills of lading		5
Product classification rulings		P
Cost breakdown for products sold intercompany		5
Customs Procedures Manual		5
Customs Bond documentation		5 yrs

NOTE:

* Source: Record Retention & Destruction, F&A policy D 1.0 pp. 3-8 10/20/88. For abbreviations, see last page of this document.

** All claims files to be annually reviewed by Risk Management Department for destruction.

CBI-V1-001-000091

CHIQUITA NSD 1803

Account 65-496-313
Amount/box \$0.03

Month	Boxes	US\$	FX	Net Payment in Pesos From Calculation	Payment	Withholding Tax (Pesos)	Total Cost (Pesos)	Date of Payment
Jan-03	245,875	7,376	2,924	21,567,424	21,567,424	13,501,558	35,068,982	24-Jan-03
Feb-03								
Mar-03								
Apr-03								
May-03								
Jun-03								
Jul-03								
Aug-03								
Sep-03								
Oct-03								
Nov-03								
Dec-03								
Total	245,875	7,376		21,567,424	21,567,424	13,501,558	35,068,982	

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Page 1 of 3

BEN 9/20 At Least 24 Colombian Banana Workers Killed in Massacre

At Least 24 Colombian Banana Workers Killed in Massacre

Bogota. Sept. 20 (Bloomberg) -- At least 24 banana workers were shot and killed and five more injured in the latest massacre in Colombia's banana region, Colombian radio reported.

Armed men stopped two buses transporting workers to a banana plantation near the village of Apartado, in the northern region of Uraba early today. According to witnesses interviewed on radio, the workers were ordered off the bus, told to lie on the ground and the men opened fire.

While officials weren't certain who the killers were, they suspected they belonged to the Revolutionary Armed Forces of Colombia, or FARC, Colombia's largest guerrilla group.

"This is genocide, perpetrated by the FARC," Gen. Victor Julio Alvarez of the Colombian army told Caracol Radio.

Some 11,000 banana workers went on strike for five days earlier this month to protest the rising violence in the Uraba region, about 450 kilometers northwest of the capital Bogota.

With the latest killings, about 80 workers have been killed

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in the last six weeks, and more than 600 killed so far this year, according to the banana workers union.

Guerrillas, ex-guerrillas and para-military groups have been battling in the region for years.

Dole Food said on the weekend it would stop exports for two weeks due to rising violence near their banana facilities in the Santa Marta area, about 400 kilometers northeast of where these killings took place.

The military has sent in about 500 soldiers to patrol the area, up from the 100 soldiers on patrol before the recent killings.

There are 14,000 banana workers in the Uraba area, representing about 60 percent of national production, according to the Colombian Banana Association, which represents banana companies. The workers earn about \$10.50 a day.

Colombia is the third largest banana exporter in the world, behind Ecuador and Costa Rica.

Colombia shipped 34 million boxes of bananas worth \$185.7 million in the first six months of this year, down 4.7 percent in dollar terms from 40.3 million boxes worth \$194.9 million for the same period in 1994.

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- [] in Bogota [] or [] or
through the New York newsroom (212) 318-2300 /wif

(To chart Dole's stock performance: DOL US <Equity> GP; For Colombia news: NI COLOM; for agriculture news: NI FBR; for Latin America news: NI LATAM; for emerging markets: NI LDC)

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MEDELLIN - COLOMBIA

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J. ALVARADO

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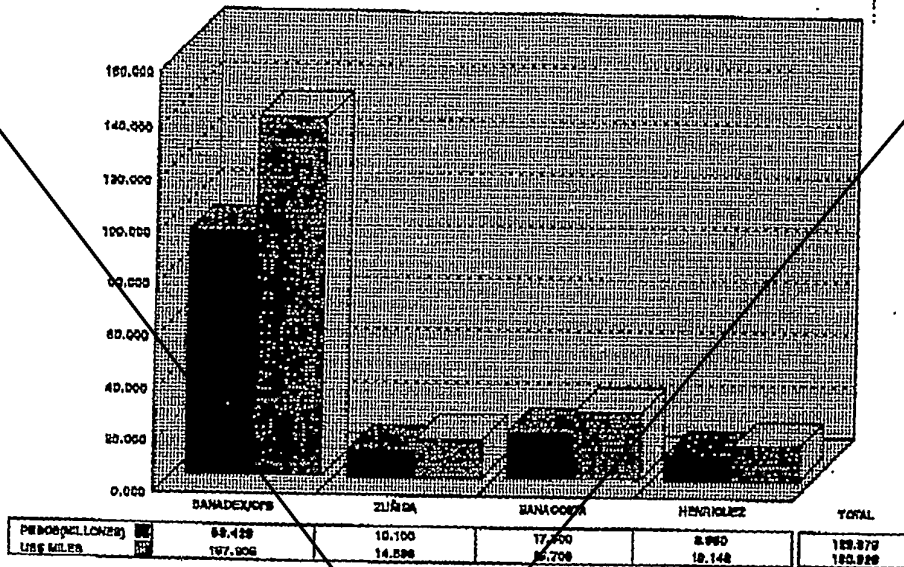
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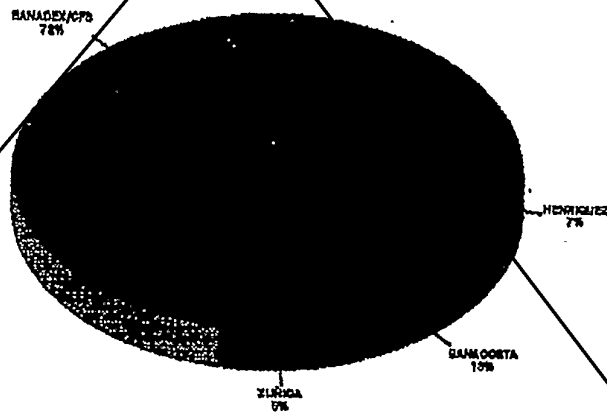
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