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Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1995

UNITED FRUIT

AUDIT	EST. # W/D	LAST AUDIT	RISK WT.	TYPE ENTITY	LOCATION
American Produce	45	6/93	4	M	Los Angeles, California
TOTAL	45				

TRANSPORTATION

AUDIT	EST. # W/D	LAST AUDIT	RISK WT.	TYPE ENTITY	LOCATION
GWF - CODA Implementation	45	New	3	E	Antwerp, Belgium
GWF - Start-up Ops Review	110	New	3	U	Antwerp, Belgium
TOTAL	155				

TYPE ENTITY KEY

A. Agricultural Operations	I. Independent Grower Operations
B. Banana Plantations	M. Marketing/Distribution Operations
C. Contracts & Agreements	O. Oil Palm Plantations/Plants
D. Data Centers/DP Installations	P. Plastics Manufacturing Operations
E. EDP Production Applications	T. Port/Vessel Terminal
F. Food/Beverage Manufacturing Ops	U. Accounting/Admin Office
G. Governance/Functional Staff Units	X. Ripener

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CHIQUITA NSD

CHIQUITA BRANDS INTERNATIONAL INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1995

NUMAR GROUP

AUDIT	EST. # W/D	LAST AUDIT	RISK WT.	TYPE ENTITY	LOCATION
Numar Plant and Headquarters	80	7/90	3	F & G	San Jose, Costa Rica
Numar Honduras	40	4/91	3	O	San Pedro Sula, Honduras
TOTAL	120				

CHIQUITA PROCESSED

AUDIT	EST. # W/D	LAST AUDIT	RISK WT.	TYPE ENTITY	LOCATION
California Day Fresh	60	11/92	3	F	Glendora, California
CPG Distributing	35	New	2	M	Milan, Italy
CPG Financial/Accounting System	35	New	3	E	Cincinnati, Ohio
CPG Financial/Ops	45	2/87	2	M	Cincinnati, Ohio
Friday Canning (EY)	20	9/94	3M	F	New Richmond, Wisconsin
Frupac - Chile	60	4/92	3	A	Santiago, Chile
Frupac - Europe	15	New	2	M	Antwerp, Belgium
TOTAL	270				

M = Mandatory/Statutory Audits

TYPE ENTITY KEY

A. Agricultural Operations	I. Independent Grower Operations
B. Banana Plantations	M. Marketing/Distribution Operations
C. Contracts & Agreements	O. Oil Palm Plantations/Plants
D. Data Centers/DP Installations	P. Plastics Manufacturing Operations
E. EDP Production Applications	T. Port/Vessel Terminal
F. Food/Beverage Manufacturing Ops	U. Accounting/Admin Office
G. Governance/Functional Staff Units	X. Ripener

CBI-V1-001-005371

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CHIQUITA BRANDS INTERNATIONAL INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1995

CBII & CBI CORPORATE

AUDIT	EST. # W/D	LAST AUDIT	RISK WT.	TYPE ENTITY	LOCATION
Associate Benefit Plans - Administration & Control	75	9/92	4	G	Cincinnati, Ohio
CBII and CBI Disbursements (EY)	60	12/90	1M	U	Cincinnati, Ohio
CBII Data Center (EY)	65	9/94	1M	E	Cincinnati, Ohio
CBII Executive Prerequisites	20	12/93	1M	G	Cincinnati, Ohio
CBII Officer's T&E	20	12/93	1M	G	Cincinnati, Ohio
Conflict of Interest - Policy, Practice & Procedures	20	New	3	G	Cincinnati, Ohio
Disaster Recovery	5	3/92	2	D	Bergen, New Jersey
EY High Level Review	15	--	2M	-	Two locations to be determined
Outside Legal Fees	20	New	2	G	Cincinnati, Ohio
Quarterly Representation Letters (follow-up)	5	6/94	2	G	Cincinnati, Ohio
Risk Management	35	11/89	3	G	Cincinnati, Ohio
Corporate Tax Compliance Procedures	10	New	2	U	Cincinnati, Ohio

TOTAL, 350

CBI-V1-001-005372

M = Mandatory/Statutory Audits

TYPE ENTITY KEY	
A. Agricultural Operations	I. Independent Grower Operations
B. Banana Plantations	M. Marketing/Distribution Operations
C. Contracts & Agreements	O. Oil Palm Plantations/Plants
D. Data Centers/DP Installations	P. Plastics Manufacturing Operations
E. EDP Production Applications	T. Port/Vessel Terminal
F. Food/Beverage Manufacturing Ops	U. Accounting/Admin Office
G. Governance/Functional Staff Units	X. Ripener

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II. MAJOR PROGRAMS PLANNED FOR 1995

- Select entities deemed the highest risk using a risk assessment process that will be updated continuously throughout the year. The Plan will be updated during the year to include high risk areas that are noted as part of the on-going risk assessment process.
- New risk assessment techniques developed for individual audits will also be used to focus work on the most critical areas within each audit. In addition, we will continue to assess the audit approach and scope of audits through more effective planning and will incorporate techniques which will permit: efficient use of audit resources; increase the emphasis on evaluating the effectiveness and efficiency of operations to help identify profit improvement/cost containment opportunities for the Company; and maintain an appropriate level of audit coverage and quality of work.
- Provide appropriate staff time for special project work (balanced with regularly scheduled audit work) to accommodate internal requests for audit assistance.
- Expand the staff's EDP knowledge and skills, both as to EDP audits and use of computer audit techniques in the conduct of audit work. This will include some intensive training through seminars and audit assignments and development of additional PC application software and interface programs to access mainframe computers.
- Continue to develop and revise Audit Program Guides to capture the knowledge gained by the staff on recent audits and assure adequate scope and audit coverage.
- Provide for professional development of the audit staff through management and supervisory skills seminars, audit training programs, computer audit techniques, PC training, language courses, and the January and June Staff Meeting agenda topics.
- Internal Audit development of a comprehensive, automated scheduling, audit inventory, experience history, and report status computer system to be available on-line through LAN access.

III. CHALLENGES FOR 1995

- STAFFING:

Hiring highly qualified individuals in authorized positions and maintaining optimum staffing levels with the knowledge/skills needed to be effective in our environment remains a major challenge. This is a continuing challenge due largely to the extent of our travel (50% of 365 days) and the locations to which we travel. The need for personnel who are fluent in Spanish and/or other languages also continues to be a requirement for the majority of staff members.

- BUSINESS STRATEGIES:

Development of new business strategies (acquisitions, divestitures, reorganizations, modified contracts, etc.) presents a major challenge for the Audit Department in terms of:

- Staying abreast of the changes in strategy in order to assess the business risk and implementing a responsive audit plan;
- Providing control assistance and general business counsel to management before the fact to help minimize the incidence of unexpected financial issues or significant business risks.

- AUDIT COVERAGE:

Achieving the objective of auditing all high risk entities/areas during 1995 will require, in addition to maintaining an optimum staffing level of 23, the efficient/effective assignment of staff to audit jobs and the continued development of more effective tools and techniques to perform this work. This will include updating the computer audit techniques and experience of the staff and further integrating the EDP and financial audit functions. With further reduction in staff to 23 in 1995, (on the premise of the discontinuance of John Morrell) we must continue to be selective in responding to special request audits from senior management and providing assistance on "task force" or special project work throughout 1995.

IV. 1995 TCS

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ASSUMPTIONS:

- Staffing level will be 23 and at times may include additional personnel, such as associates from other CBII units, who are temporarily assigned for developmental purposes.
- Total merit increases granted will not exceed 4% of the 12/31/94 annualized salaries of our authorized complement.
- Travel will average approximately 50% for the staff, 25% for the Directors, and 15% for the Vice President (on a 365 day basis).
- Travel costs for 1995 will be at similar levels to those budgeted for 1994. Our travel policy regarding trips home remains the same.
- The cost of executive searches and employment agency fees are not included in the 1994 or 1995 Internal Audit Budgets. Costs to relocate new staff members will be borne by Corporate Office Services. Costs of developmental assignments (e.g., transfer of an associate from the tropics to Internal Audit) will be borne by the Audit Department; transfers to the tropics will be borne by the receiving location.
- Assumes MIS units will not directly charge for computer usage or in-house programming/system development time for requested application projects for 1995.

CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT

EXPENDITURE SUMMARY

<u>TYPE OF EXPENSE</u>	<u>Preliminary 1995 TCS</u>	<u>1994 What If (As of 10/94)</u>
Salaries and Wages *	\$1,405.8	\$1,275.2
Taxes (Payroll)	101.7	114.8
Employee Benefits **	217.2	191.3
Materials and Supplies	15.0	15.0
Travel and Entertainment	787.5	735.2
Membership Dues, Subscriptions, and Training Seminars	50.0	50.0
Commissions, Fees, and Services	15.0	15.0
All Other	<u>10.0</u>	<u>10.0</u>
TOTAL	\$2,602.2	\$2,406.5
STAFFING LEVEL	23	
AVERAGE STAFFING LEVEL		22

* Includes certain expenses for tropical individual on rotational assignment in Cincinnati.

** Estimated using percent of payroll


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Chiquita Brands International, Inc.

1994

Audit Scope and Fee Summaries

1CBQ6-000583

 **ERNST & YOUNG LLP**

CBI-V1-001-005377

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Audit Scope

1CHQ6-000584

CBI-V1-001-005378

CHIQUITA BRANDS INTERNATIONAL, INC.

1994 AUDIT SCOPES

General approach and audit scope definitions

General approach

The general scope of our audit work will be such that we can express an opinion on the consolidated financial statements of Chiquita Brands International, Inc. and subsidiary companies for the year ended December 31, 1994. Our audit will be made in accordance with generally accepted auditing standards and, accordingly, will include such tests of the accounting records and such other auditing procedures as we consider necessary in the circumstances. In addition, we are required to report separately on the financial statements of certain subsidiaries. The scope of work to be performed at the units visited will be either:

- Full
- Statutory
- Limited
- Review
- High-level review

In addition, the financial statements of all units at which work is not performed as well as general office and consolidating entries will be reviewed at the respective corporate or group headquarters. If findings require, such reviews will be supplemented with inquiries and/or actual visits to the unit.

Definitions and descriptions of each scope level are presented below. A local audit planning memorandum is to be prepared and submitted to Ernst & Young-Cincinnati, for all units subject to full scope or statutory audit requirements, setting forth the procedures to be performed within the assigned scope for each significant audit area along with a detail of budgeted hours for each. These plans will be reviewed and approved by Ernst & Young-Cincinnati prior to commencement of significant audit work. The scope of the procedures selected for each unit is a function of the following factors:

- Materiality of the unit's financial statements, both with respect to dollar amounts and sensitivity, to the consolidated financial statements of Chiquita Brands International, Inc.
- Scope and results of the firm's work, as well as the internal audit work, in previous years (including consideration of our cycling approach) and the extent and nature of internal audit activity during the year ending December 31, 1994.
- Known or anticipated accounting and auditing problems.

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CBI-V1-001-005379

- Requirements for separate financial statements.
- Requests by Chiquita Brands International, Inc. management.

Audit scope definitions

Full

A full scope audit will entail an audit of significant accounts in accordance with generally accepted auditing standards in the United States. The work performed would be sufficient, with certain minimal additional procedures, to enable us to form an opinion on the financial statements of a unit if such statements were required. Briefly, the audit steps involved will be a review, documentation and evaluation of internal control systems; sample testing and evaluation of transactions occurring in these systems; observation or test counting of inventories (including observation of fixed assets if the control of fixed assets is determined to be ineffective); independent confirmation of bank balances, investments, loan and accounts receivable balances; and audit of significant balance sheet and income and expense accounts.

Statutory

A statutory audit is similar to a full scope audit in that the audit will be performed in accordance with generally accepted auditing standards in the United States. However, the end product of a statutory audit usually will be certified financial statements prepared in accordance with either local or U.S. generally accepted accounting principles, as required. Therefore, in all statutory audits, the scope of the audit will be sufficient to permit the issuance of an opinion on the specific financial report required by the local statute, agreement, etc.

Limited

A limited scope audit will entail an audit in accordance with generally accepted auditing standards in the United States only of certain selected significant and/or sensitive balance sheet and/or income or expense accounts. Generally, this will include review, testing, and evaluation of the critical internal control systems. The extent of work and hours required will vary considerably and will depend upon the circumstances at each unit.

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Review

A review is intended to accomplish a survey of the financial statements and supporting schedules of the unit which, when supplemented by discussions with management officials and a limited comparison of records, will provide information concerning the financial position and operations of the unit, without the performance of detailed tests of the records. Again, the extent of work and hours required will vary considerably and will depend upon the circumstances at each unit. A sample of the steps involved in a review include the following:

- Review (but not detailed testing) of the critical/sensitive internal control system or systems.
- Follow-up on status of problems identified and/or recommendations made in prior years as well as any significant comments contained in internal audit reports.
- Comparison of balance sheet and income statement to budgeted and to prior year results. Review and, where appropriate, perform limited testing of client analyses supporting critical account balances. Discussion of significant fluctuations and/or unusual items with management and accounting personnel.
- Review of the financial impact of current business conditions on the unit.
- Review of the propriety of the accounting principles of the unit and of the effect of any changes in the application of accounting principles from the prior year.
- Where applicable, review of company-prepared workpapers related to the most recent physical inventory and reconciliation of the inventory balances to the general ledger. Determination that the method of pricing inventory is consistent with the prior period and in accordance with generally accepted accounting principles. Review of inventory turnover computations or other relevant data for indications of excessive or obsolete stock.
- Review of the year-end financial reporting package for completeness and reasonableness.

High-level review

A high-level review is similar to a review but less detailed. The procedures involved in a high-level review would typically include:

- Critical review of financial statements/key support schedules and discussions with management concerning any significant balance sheet and income statement fluctuations from the prior year.

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- Follow-up on status of problems identified and/or recommendations made in prior years as well as any significant comments included in internal audit reports.
- Review of the financial impact of current business conditions on the unit.
- Discussions with management regarding any changes in accounting principles from the prior year.

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CHIQUITA BRANDS INTERNATIONAL, INC.

1994 AUDIT SCOPE

Entity audit scopes

	Location	Year ending December 31, 1994		Year ended December 31, 1993		Principal activity
		Ernst & Young	Internal auditors (***)	Ernst & Young	Internal auditors (***)	
<u>Chiquita Brands International</u> - Corporate	Cincinnati	Full	Various Data Center Second/ Third (**)	Full	Various Data Center First/Third/ Fourth (**)	
<u>Chiquita Brands, Inc.</u> Corporate	Cincinnati	Full		Full		
<u>Chiriqui Land Company (1)</u>						Owns and operates banana cultivations in Panama
Armuelles	Panama	Full	Second/ Fourth (**)	High-level review	Second/ Fourth	
Bocas	Panama	High-level review	Second	Full	Second/Third/ Fourth (**)	
<u>Tela Railroad Company (2)</u>	Honduras	High-level review	First/Second	High-level review	Second/ Fourth	Owns and operates banana cultivations in Honduras
<u>Cobigua (3)</u>	Guatemala	Statutory	First/ Fourth (**)	Statutory	First/Second/ Third	Owns and operates banana cultivations in Guatemala

(1) Includes statutory audit of combined plastic support operations in this country.

(2) Includes high-level review of related plastic support operations located in this country.

(3) Reflects separate statutory audits of several individual farming and export entities that comprise the operations in this country.

CBI-VI-001-005383

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CHIQUITA BRANDS INTERNATIONAL, INC.Confidential Treatment
Request by Chiquita Brands1994 AUDIT SCOPEEntity audit scopes

	Location	Year ending December 31, 1994		Year ended December 31, 1993		Principal activity
		Ernst & Young	Internal auditors (***)	Ernst & Young	Internal auditors (***)	
COPACSA	Mexico	(*)		(*)		Banana purchasing operations in Mexico
COBAL/Con Expro (1)	Costa Rica	High-level review	Second	Full	First/Second/ Fourth (**)	Owns and operates banana cultivations in Costa Rica and related support operations; also provides technical services to independent banana producers
ADE Development	Colombia	High-level review		High-level review		Owns and operates banana cultivations in Colombia
Frutera de Sevilla Turbo (2) Santa Marta (2)	Colombia	Statutory Statutory Statutory		Statutory Statutory Statutory	Fourth Fourth	Provides technical services to banana producers and owns and operates banana cultivations in Colombia
Mindanao Fruit Company	Philippines	Statutory		Statutory		Provides technical services to banana producers in the Philippines
Polymer Group	Costa Rica	High-level review		High-level review		Headquarters office for all plastic operations

(1) Includes high-level review of related plastic support operations located in this country.

(2) Reflects separate statutory audits of numerous individual farming and export entities in both of the regions identified.

CBI-V1-001-005384

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CHIQUITA BRANDS INTERNATIONAL INC.Confidential Treatment
Request by Chiquita Brands1994 AUDIT SCOPESEntity audit scopes

	Location	Year ending December 31, 1994		Year ended December 31, 1993		Principal activity
		Ernst & Young	Internal auditors (***)	Ernst & Young	Internal Auditors (***)	
Great White Fleet	Cincinnati/ Antwerp	Statutory		Statutory		Owns and operates ships and controls ocean freight, charter and voyage costs.
GWF Managers		Limited		Limited		Ship management entity
CRH Shipping, Ltd.		Limited		Limited		Ship owning entity
CDV Ltd./CDY Ltd.		Limited		Limited		Ship owning entity
CKQ Ltd.		Limited		Limited		Ship owning entity
Telegraph Shipping Co., Ltd.		Limited		Limited		Ship owning entity
Barrios Ltd.		Limited		Limited		Ship owning entity
UACHolding Co. Ltd.		Limited		Limited		Ship owning entity
Surrey Shipping Co. Ltd.		Limited		Limited		Ship owning entity
Norvel Ltd./NCV Ltd.		Limited		Limited		Ship owning entity
GPH Ltd.		Limited		Limited		Ship owning entity
BVS Ltd.		Limited		Limited		Ship owning entity
Elke Shipping, Ltd.		Limited		Limited		Ship owning entity
DSF Ltd.		Limited		Limited		Ship financing entity

CBI-V1-001-005385

1CHQ6-000591

CHIQUITA BRANDS INTERNATIONAL INC.

Confidential Treatment
Request by Chiquita Brands

1994 AUDIT SCOPE

Entity audit scopes

	Location	Year ending December 31, 1994		Year ended December 31, 1993		Principal activity
		Ernst & Young	Internal auditors (***)	Ernst & Young	Internal auditors (***)	
Danop Ltd.		Limited		Limited		Ship financing entity
Danfund Ltd.		Limited		Limited		Ship owning entity
CB Discharging	Cincinnati	High-level review		High-level review	First	Controls costs of handling bananas in U.S. ports
CB Containers Co./ OV Containers Co.	Cincinnati	Review		Review	Second	Owns and manages ship containers
Chiquita International, Ltd.	Antwerp	Limited	Fourth	Limited	Second	World-wide coordination center for banana purchasing and sales
	Bermuda	(*)		Limited		
	Hong Kong	(*)		Review/ Statutory	Second	
Chiquita International, S.A.	Geneva	Statutory	Second			European operations coordination
Chiquita Brands, N.A.	Cincinnati	Review	First/Second/ Third	Review		Sells bananas in the U.S.
Banana Supply Company	Miami, FL	High-level review		(*)		Banana ripening and distribution
Theodoreis and Sons	Bethlehem, PA	High-level review		(*)	Third	Principally banana sales and distribution
Chiquita Europe B.V.	Antwerp	Statutory	Second/Third Fourth (**)	Statutory	Second/Third	Sells bananas and other fresh and processed fruit in Europe
Chiquita Italia S.p.A.	Rome	Review	Second/Third Fourth (**)	Review		Sells bananas and other fresh fruit in Italy

CBI-V1-001-005386

1CHQ6-000592

CHIQUITA BRANDS INTERNATIONAL, INC.

Confidential Treatment
Request by Chiquita Brands

1994 AUDIT SCOPES

Entity audit scopes

	Location	Year ending December 31, 1994		Year ended December 31, 1993		Principal activity
		Ernst & Young	Internal auditors (***)	Ernst & Young	Internal auditors (***)	
Chiquita Hellas Commercial S.A.	Athens	Statutory	Second/ Fourth (**)	Statutory		Sells bananas in Greece
Chiquita International Services Group N.V.	Antwerp	Statutory				Provides services to sister companies
Spiers, Belgium	Antwerp	Statutory		Statutory	Third	Ripens and sells bananas and other fresh fruit in Belgium
Chiquita Norge, A.S.	Norway	Statutory	Fourth (**)			Sells bananas in Norway
Chiquita Sweden, A.B.	Sweden	Statutory	Fourth (**)			Sells bananas in Sweden
Chiquita Finland, O.Y.	Finland	Statutory	Fourth (**)			Sells bananas in Finland
UB Japan	Tokyo	(*)		Review	Second	Imports, ripens and sells bananas and other fresh and processed fruit products in Japan
Chiquita (Canada) Inc.	Canada	(*)		Statutory		Sells bananas on a commission basis in Canada

CBI-V1-001-005387

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CHIQUITA INC

CHIQUITA BRANDS INTERNATIONAL, INC.

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1994 AUDIT SCOPE

Entity audit scopes

Location	Year ending December 31, 1994		Year ended December 31, 1993		Principal activity
	Ernst & Young	Internal auditors (***)	Ernst & Young	Internal auditors (***)	
Chiquita Brands South Pacific Pty. Ltd. -includes separate reports on eight subsidiaries, as well as a consolidated report on all operating units in both Australia and New Zealand	Australia	Statutory	Statutory		Produces, purchases, transports to market and sells bananas and other fresh fruit in Australia
-includes separate reports on three subsidiaries that comprise Kiwi Harvest Ltd. operations	New Zealand	Statutory	Statutory		New Zealand based fruit distribution and export business
Maritrop Trading Corp.	Cincinnati	Limited	Second	Limited	Centralized purchasing operations and materials management
Chiquita Processed Bananas and Consumer Packaged Foods	Cincinnati/ Antwerp	High-level review	First/ Fourth (**)	High-level review	Second Sells processed bananas and consumer packaged products
Cia. Agricola de Rio Tinto	Honduras	(*)	(*)	Second	Processed banana plant in Honduras
Cia. Processadora de Frutas	Panama	(*)	(*)		Processed banana plant in Panama (closed in 1994)
Mundimar, S.A.	Costa Rica	(*)	(*)	Second	Processed banana plant in Costa Rica

CEI-V1-001-005388

1CBQ6-000594

CHIQUITA BRANDS INTERNATIONAL, INC.

Confidential Treatment
Request by Chiquita Brands

1994 AUDIT SCOPES

Entity audit scopes

		Year ending December 31, 1994		Year ended December 31, 1993		
	<u>Location</u>	<u>Ernst & Young</u>	<u>Internal auditors (***)</u>	<u>Ernst & Young</u>	<u>Internal auditors (***)</u>	<u>Principal activity</u>
California Day Fresh	Riverside, CA	High-level review		(*)		Fresh blended fruit and vegetable juice production and sales
Chiquita Frupac	Chile/ Philadelphia	High-level review	Fourth (**)	High-level review		Sources non-banana fresh produce from Chile for sale primarily in the U.S. and Europe
Chiquita Citrus Packers	Fort Pierce, (*) FL			(*)		Purchases and packages citrus (currently idled)
Chiquita Gulf Citrus	Orlando, FL	High-level review		(*)		Citrus grove development
Frutos Dominicanas	Dominican Republic	(*)		High-level review		Pineapple production (closed in 1994)

CB1-V1-001-005389

1CHQ6-000595

CHIQUITA BRANDS INTERNATIONAL, INC.

1994 AUDIT SCOPE

Confidential Treatment
Request by Chiquita Brands

Entity audit scopes

	<u>Location</u>	<u>Year ending</u> <u>December 31, 1994</u>		<u>Year ended</u> <u>December 31, 1993</u>		<u>Principal activity</u>
		<u>Ernst &</u> <u>Young</u>	<u>Internal</u> <u>auditors (***)</u>	<u>Ernst &</u> <u>Young</u>	<u>Internal</u> <u>auditors (***)</u>	
Grupo Numar:		(1)				
Compania Palma Tica	Costa Rica		Third			Owns and operates oil palm cultivations in Costa Rica
San Alejo (division of Tela Railroad Company)	Honduras			Second		Owns and operates oil palm cultivations in Honduras
ASD	Costa Rica					Oil palm research and seed sales
Numar/Unimar	Costa Rica Honduras			Second		Headquarters office; processes and markets cooking oils, margarines and shortening

(1) The scope designation for 1994 has not been presented because these operations are undergoing a full scope audit for purposes of a possible sale transaction.

CBI-V1-001-005390

1CHQ6-000596

CHIQUITA BRANDS INTERNATIONAL, INC.Confidential Treatment
Request by Chiquita Brands1994 AUDIT SCOPEEntity audit scopes

	Location	Year ending December 31, 1994		Year ended December 31, 1993		Principal activity
		Ernst & Young	Internal auditors (***)	Ernst & Young	Internal Auditors (***)	
<u>UF Division</u>						
Friday Canning	New Rich- mond, WI	Limited	Fourth (**)	Limited		Vegetable canning operations and sales
American Produce Company	Los Angeles	High-level review	Fourth (**)	High-level review	Second	Fresh produce sales primarily in the U.S.
Progressive Produce Company	Los Angeles, CA	High-level review		(*)	First	Principally potato and onion sales and distribution
Coast Citrus	Los Angeles, CA	High-level review		(*)		Banana ripening and banana and other fresh produce distribution
"Cast Co"	Cincinnati, OH	(*)		(*)		Fresh produce and wet salads distribution and sales operations
European operations (Scipio, Lehmann, Dunand, Keelings, Marban, etc.)	Various	(*)		(*)	First/Second	Fresh fruit sourcing and marketing operations or joint ventures in Germany, France, Ireland, Portugal, etc.

CBI-V1-001-005391

1CBQ6-000597

CHIQUITA BRANDS INTERNATIONAL, INC.

1994 AUDIT SCOPE

Confidential Treatment
Request by Chiquita Brands

Entity audit scopes

John Morrell & Co.	Location	Year ending December 31, 1994		Year ended December 31, 1993		Principal activity
		Ernst & Young	Internal auditors (***)	Ernst & Young	Internal auditors (***)	
Corporate Headquarters	Cincinnati	Statutory		Statutory	First	
Plant, sales units and other operations						
Sioux Falls, SD		Full	Third	Full		Slaughtering/processing
Sioux City, IA (Warrington)		Full	Fourth (**)	Full	Fourth (**)	Slaughtering/processing
Springdale, OH (Copaz)		Review	Fourth (**)	Review	Fourth (**)	Contract processing
Great Bend, KS		(*)		Review		Contract processing
Elmhurst, IL		(*)		(*)		Detergent and spice manufacturing
Bob Ostrow (San Francisco, CA)		(*)		(*)	Fourth	Distribution
Sales Center Accounting, Cincinnati		Review		Review		Accounting headquarters for most sales centers
Scott Petersen (Chicago, IL)				Review	Fourth (**)	Processing (Sold April 1994)
Mosey's (Bloomfield, CT)				(*)		Processing (Sold April 1994)
Humboldt, IA				(*)		Processing (Sold April 1994)

(*) The financial statements of these units will be reviewed at the respective corporate or group headquarters.

(**) Assistance with the annual audits was or is expected to be provided to Ernst & Young by Chiquita Brands International, Inc. internal auditors and/or local entity auditors.

(***) First, second, third and fourth designates the quarter of the year in which all or a significant portion of audit work was or is expected to be performed.

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CBI-V1-001-005392

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Request by Chiquita Brands

Fee Summaries

1CHQ6-000599

CBI-V1-001-005393

CHIQUITA BRANDS INTERNATIONAL, INC.
SUMMARY OF HOURS, FEES AND EXPENSES

	Budget December 31, 1994			Actual December 31, 1993			Budget December 31, 1993		
	Hours	Fees	Expenses	Hours	Fees	Expenses	Hours	Fees	Expenses
Continuing Operations									
Corporate	1,820	\$ 309,000	\$ 37,000	1,840	\$ 310,800	\$ 37,000	1,840	\$ 310,800	\$ 37,000
Chiquita Brands:									
Domestic and									
Latin America	9,945	800,500	58,000	10,700	813,600	58,000	10,050	813,600	58,000
Europe and Other									
International	2,725	270,000	19,600	3,600	342,800	26,900	3,190	308,200	25,400
UF Division	515	73,600	6,000	375	51,300	3,000	375	51,300	3,000
	<u>13,185</u>	<u>1,144,100</u>	<u>83,600</u>	<u>14,675</u>	<u>1,207,700</u>	<u>87,900</u>	<u>13,615</u>	<u>1,173,100</u>	<u>86,400</u>
Subtotal	15,005	1,453,100	120,600	16,515	1,518,500	124,900	15,455	1,483,900	123,400
Discontinued Operations									
John Morrell & Co.	2,090	236,400	39,000	2,325	274,700	51,000	2,325	274,700	51,000
Grand Total	<u>17,095</u>	<u>\$1,689,500</u>	<u>\$ 159,600</u>	<u>18,840</u>	<u>\$ 1,793,200</u>	<u>\$ 175,900</u>	<u>17,780</u>	<u>\$ 1,758,600</u>	<u>\$ 174,400</u>

(1) Included above are the following incremental audit costs (the audit cost in excess of what would be required strictly for purposes of reporting on Chiquita Brands International, Inc.) associated with mandatory statutory audits and audits required to support local financings.

	Budget December 31, 1994		Actual December 31, 1993		Budget December 31, 1993	
Financing requirements	\$	237,800	\$	225,100	\$	225,100
Statutory requirements		<u>342,400</u>		<u>330,000</u>		<u>301,300</u>
Total	\$	<u>580,200</u>	\$	<u>555,100</u>	\$	<u>526,400</u>

1CHQ6-000600

CBI-V1-001-005394

CHIOUITA BRANDS INTERNATIONAL, INC.

CORPORATE HOURS, FEES AND EXPENSES

	<u>Budget</u> <u>December 31, 1994</u>		<u>Actual</u> <u>December 31, 1993</u>		<u>Budget</u> <u>December 31, 1993</u>	
	<u>Hours</u>	<u>Fees</u>	<u>Hours</u>	<u>Fees</u>	<u>Hours</u>	<u>Fees</u>
Audit partners and senior manager (1)	800	\$ 173,000	800	\$ 173,000	800	\$ 173,000
Audit staff (2)	610	54,700	630	56,500	630	56,500
Tax (3)	300	58,000	300	58,000	300	58,000
Report review and other	<u>110</u>	<u>23,300</u>	<u>110</u>	<u>23,300</u>	<u>110</u>	<u>23,300</u>
	<u>1,820</u>	309,000	<u>1,840</u>	310,800	<u>1,840</u>	310,800
Expenses		<u>37,000</u>		<u>37,000</u>		<u>37,000</u>
		<u>\$ 346,000</u>		<u>\$ 347,800</u>		<u>\$ 347,800</u>

See accompanying notes for explanations.

1CHQ6-000601

CBI-V1-001-005395

CHIQUITA BRANDS INTERNATIONAL, INC.

CORPORATE

NOTES

- (1) Includes time spent by the audit partners and senior manager in the following areas: overall planning and administration, coordination of the audits of Chiquita Brands and John Morrell & Co., consultations with Corporate management throughout the year on accounting and other matters (including the performance of quarterly review procedures); and involvement in Corporate reporting (Annual Report and 10-K), parent company audit and consolidated tax accrual.
- (2) Includes work in the following areas: parent company accounts; other Corporate entities; consolidation; Annual Report, 10-K and debt covenant letters relating to the Company's outstanding debentures; centralized functions (such as legal letters and minutes); and overall planning and coordination of the audit.
- (3) Includes the coordination and review of tax accrual work relating to both domestic and foreign entities consistent with the audit scopes at those entities; review of the tax return as part of the tax accrual review process; and review of quarterly tax computations on an interim basis.

1CHQ6-000602

CBI-V1-001-005396

CHIQUITA BRANDS INTERNATIONAL, INC.
DOMESTIC AND LATIN AMERICA HOURS, FEES AND EXPENSES

	Budget December 31, 1994			Actual December 31, 1993			Budget December 31, 1993		
	Scope	Hours	Fees	Scope	Hours	Fees	Hours	Fees	
Domestic									
Chiquita Brands									
Corporate (1)	F	2,410	\$ 342,200	F	2,410	\$ 342,200	2,410	\$ 342,200	
Computer audit (3)		180	18,900 (2)		180	18,900 (2)	180	18,900 (2)	
Special purpose reports (4)		165	22,600		150	20,100	150	20,100	
Great White Fleet	S	770	82,500	S	630	67,500	630	67,500	
Maritrop Trading Corp.	L	200	23,200	L	200	23,200	200	23,200	
CB Discharging	HLR	30	3,000	HLR	30	3,000	30	3,000	
CB Containers/OV Containers	R	50	5,000	R	50	5,000	50	5,000	
Chiquita Brands, N.A.	R	160	15,900	R	160	15,900	160	15,900	
Processed bananas/ Packaged Foods	HLR	30	3,600 (2)	HLR	60	7,200	60	7,200	
FRUPAC, Frudoca and Chiquita Gulf Citrus	HLR	100	10,000 (2)	HLR	170	18,500	170	18,500	
		<u>4,095</u>	<u>526,900</u>		<u>4,040</u>	<u>521,500</u>	<u>4,040</u>	<u>521,500</u>	
Latin America									
Chiriqui Land Company:									
Armuelles (5)	F/S	550	40,800 (2)	HLR	40	5,400	40	5,400	
Bocas (5)	HLR	40	5,400	F/S	550	40,800 (2)	550	40,800 (2)	
Tela Railroad									
Company (5)	HLR	120	13,200	HLR	100	11,200	100	11,200	
Cobigua (6)	S	850	43,700 (2)	S	1,120	57,200	1,120	57,200	
COBAL/Con Expro (5)	HLR	120	14,600	F	180	21,600 (2)	180	21,600 (2)	
Colombian Statutories									
Frutera de Sevilla (7)	S	4,000	137,000	S	4,500	137,000	3,850	137,000	
ADE Development	HLR	100	10,000	HLR	100	10,000	100	10,000	
Polymer, Headquarters	HLR	70	8,900	HLR	70	8,900	70	8,900	
		<u>5,850</u>	<u>273,600</u>		<u>6,660</u>	<u>292,100</u>	<u>6,010</u>	<u>292,100</u>	
		<u>9,945</u>	<u>800,500</u>		<u>10,700</u>	<u>813,600</u>	<u>10,050</u>	<u>813,600</u>	
			<u>58,000</u>			<u>58,000</u>		<u>58,000</u>	
Expenses									
			<u>\$ 858,500</u>			<u>\$ 871,600</u>		<u>\$ 871,600</u>	

See accompanying notes for explanations.

1CBQ6-000603

CBI-V1-001-005397

CHIQUITA BRANDS INTERNATIONAL, INC.

Confidential Treatment
Request by Chiquita Brands

DOMESTIC AND LATIN AMERICA NOTES

- (1) Reflects that portion of partner and senior manager time allocable to Chiquita Brands. Such time relates to involvement in the audits of the various Chiquita Brands entities, including related visits; consultations with management regarding matters of significance, including those noted during these visits; integration of the internal audit function into the audit process; involvement in audit, accounting and reporting issues associated with numerous compliance reporting requirements of Chiquita Brands, Inc. and its subsidiaries and with the separate statutory audits of numerous Chiquita Brands entities (approximately 50 separate reports).

In addition to the partner and senior manager time allocated to Chiquita Brands Corporate, this caption also includes all Chiquita Brands senior manager and manager time (except for that time spent in other areas which is included in the individual entities) in the following audit areas: overall planning and coordination; review of local entity topside binders and financial statements of entities not visited; consolidation and General Office entries (including bananas-in-transit, tropical severance, deferred crop costs, Colombian pension, claims, insurance coverages, intercompany account reconciliations/adjustments, income allocations for tax purposes); systems work (wire transfers, consolidation, volumes tracking); Chiquita Brands Corporate ledger (including producer loans, accruals/reserves, domestic cash accounts); time for assisting in/coordinating the statutory audits of certain foreign entities.

- (2) Reflects use of/coordination with internal auditors.
- (3) Reflects all computer audit work related to domestic and Latin American entities.
- (4) Relates to the various special purpose reports (OPIC borrowings and "936" financings in 1993 and 1994, plus an additional report for workers comp bonding purposes in 1994).
- (5) Includes high level review procedures relating to the Polymer operations in these countries including a recurring statutory audit requirement on the combined operations of Polymer in Panama.
- (6) Represents four separate statutory audit reports of separate subsidiaries involved in farming or technical service activities in Guatemala.
- (7) Represents twenty-three separate statutory audit reports of separate subsidiaries involved in farming or technical service activities in Colombia.

1CHQ6-000604

CBI-V1-001-005398

CHIQUITA BRANDS INTERNATIONAL, INC.

EUROPE AND OTHER INTERNATIONAL HOURS, FEES AND EXPENSES

Budget December 31, 1994					Actual December 31, 1993				Budget December 31, 1993		
Scope	Hours	Fees	Expenses	Scope	Hours	Fees	Expenses	Hours	Fees	Expenses	
Europe											
CIL - Antwerp and Bermuda Branches (1)											
L	300	\$ 45,000	\$ 2,500	L	350	\$ 52,600	\$ 6,500	330	\$ 50,200	\$ 6,500	
Chiquita International Services Group											
S	60	7,000	800								
Spiers, Belgium											
S	185	20,600	1,300	S	185	17,800	1,300	180	17,200	1,300	
Chiquita Europe B.V.											
S	560	51,000	4,700(2)	S	1,100	99,700	6,100	1,000	92,000	6,100	
Chiquita International (3)											
S	130	13,000	1,000	S	125	12,600	1,000	-	-	-	
Chiquita Norge											
S	20	1,500	100		-	-	-	-	-	-	
Chiquita Sweden											
S	70	6,000	600		-	-	-	-	-	-	
Chiquita Finland											
S	30	2,000	200		-	-	-	-	-	-	
Chiquita Italia S.p.A. (1)											
R	60	10,000	1,000(2)	R	200	25,300	3,000	200	25,300	3,000	
Chiquita Hellas Commercial											
S	120	4,600	400	S	100	4,000	200	-	-	-	
	1,535	160,700	12,600		2,060	212,000	18,100	1,710	184,700	16,900	
Other											
Chiquita (Canada) Inc. (4)											
HLR	25	2,000		S	160	11,200	800	160	11,200	800	
UB Japan (4)											
HLR	40	4,000		R	100	19,000	700	80	14,700	600	
Chiquita Brands South Pacific Pty. Ltd. (5)											
S	750	70,000	5,600	S	710	58,000	4,500	670	55,000	4,300	
Mindanao Fruit Company											
S	175	10,900	400	S	235	12,900	600	235	12,900	600	
CIL - Hong Kong Branch (4)											
HLR	40	4,000		R/S	145	10,300	1,200	145	10,300	1,200	
Kiwi Harvest Ltd. (6)											
S	160	18,400	1,000	S	190	19,400	1,000	190	19,400	1,000	
	1,190	109,300	7,000		1,540	130,800	8,800	1,480	123,500	8,500	
	2,725	\$ 270,000	\$ 19,600		3,600	\$ 342,800	\$ 26,900	3,190	\$ 308,200	\$ 25,400	

- (1) Amounts include both the involvement of foreign offices as indicated on the next page as well as that of U.S. personnel.
 - (2) Reflects use of/coordination with internal auditors.
 - (3) The 1994 Budget reflects the cost of three separate statutory audits in Switzerland; the 1993 Actual reflects the cost of two separate statutory audits.
 - (4) The 1994 Budget reflects a desk review conducted by U.S. Firm personnel with client assistance.
 - (5) Reflects the cost of eight separate statutory reports (only seven had been budgeted in 1993), as well as the need for a consolidated report for all the operating units in Australia and New Zealand.
- The 1994 Budget represents the cost of three separate statutory reports whereas four had been budgeted and performed in 1993.

1CHQ6-000605

CBI-V1-001-005399

CHIQUITA BRANDS INTERNATIONAL, INC.

EUROPE AND OTHER INTERNATIONAL FEES AND EXPENSES

LOCAL CURRENCY AND EXCHANGE RATES

	<u>December 31, 1994</u>		<u>December 31, 1993</u>		
	<u>Budget</u>		<u>Actual</u>	<u>Budget</u>	<u>Actual and Budget</u>
	<u>Local</u>	<u>Exchange</u>	<u>Local</u>	<u>Local</u>	<u>Exchange</u>
	<u>Currency</u>	<u>Rate (1)</u>	<u>Currency</u>	<u>Currency</u>	<u>Rate (2)</u>
<u>Europe</u>					
CIL - Antwerp branch (franc)	1,335,000	0.0313	1,335,000	1,250,000	0.0283
Chiquita International Services Group	250,000	0.0313	-	-	-
Spiers, Belgium (franc)	700,000	0.0313	675,000	650,000	0.0283
Chiquita Europe B.V. (guilders)	97,000	0.5743	194,000	180,000	0.5456
Chiquita International (Swiss franc)	18,000	0.7776	17,700	-	0.7776
Chiquita Norge (krone)	11,000	0.1469	-	-	-
Chiquita Sweden (krona)	49,300	0.1339	-	-	-
Chiquita Finland (mark)	10,600	0.2037	-	-	-
Chiquita Italia S.p.A. (lira)	15,000,000	0.0006	43,300,000	43,300,000	0.0006
Chiquita Hellas Commercial (drachma)	1,200,000	0.00422	1,000,000	-	0.00422
<u>Other</u>					
Chiquita (Canada) Inc. (Canadian dollars)	-	-	16,100	16,100	0.7487
U.B. Japan (yen)	-	-	2,100,000	1,623,000	0.0094
Chiquita Brands South Pacific Pty. Ltd. (Australian dollars)	102,500	0.738	97,000	92,000	0.6450
Mindanao Fruit Company (pesos)	290,000	0.0391	390,000	390,000	0.0347
CIL - Hong Kong Branch (HK dollars)	-	-	94,000	89,000	0.1294
Kiwi Harvest Ltd. (NZ dollars)	30,500	0.6021	37,200	37,200	0.5496

(1) Exchange rate as of the end of September 1994, when the Budget was prepared.

(2) Exchange rate as of the end of September 1993, when the Budget was prepared.

1CRQ6-000606

CBI-V1-001-005400

CHIOUITA BRANDS INTERNATIONAL, INC.

UE DIVISION

HOURS, FEES AND EXPENSES

	Budget December 31, 1994			Actual December 31, 1993			Budget December 31, 1993	
	Scope	Hours	Fees	Scope	Hours	Fees	Hours	Fees
Friday Canning	L	25	\$ 3,000(2)	L	125	\$ 15,000	125	\$ 15,000
Other domestic food businesses	(1)	140	18,100	(1)	50	6,300	50	6,300
Other European food businesses, primarily Scipio, Lehmann and Danand	(1)	350	52,500	(1)	200	30,000	200	30,000
Total		515	73,600		375	51,300	375	51,300
Expenses			6,000			3,000		3,000
			<u>\$ 79,600</u>			<u>\$ 54,300</u>		<u>\$ 54,300</u>

(1) 1993 Budget and Actual represent desk reviews as supplemented by internal audit activities at various (primarily domestic) operating units. 1994 Budget contemplates increased level of review as it relates to domestic operations (including site visits to Progressive Produce, American Produce, Coast Citrus and California Day Fresh) as well as increased focus on European operations.

(2) Reflects use of coordination with internal audit.

1CHQ6-000607

CBI-V1-001-005401

Confidential Treatment
Request by Chiquita Brands

CHIOUITA BRANDS INTERNATIONAL, INC.

JOHN MORRELL & CO.

HOURS, FEES AND EXPENSES

	Budget December 31, 1994			Actual December 31, 1993			Budget December 31, 1993		
	Scope	Hours	Fees	Scope	Hours	Fees	Scope	Hours	Fees
Corporate (1)	F	1,350	\$ 155,700	F	1,500	\$ 182,700	F	1,500	\$ 182,700
<u>Plants</u>									
Planning and coordination		70	10,000		85	12,100		85	12,100
Computer audit		40	4,500 (2)		40	4,500 (2)		40	4,500 (2)
Distribution centers and other desk reviews		60	7,100		80	9,500 (2)		80	9,500 (2)
Sioux Falls	F	500	50,000	F	500	50,000	F	500	50,000
Warrington (Sioux City)	F	50	7,000 (2)	F	50	7,000 (2)	F	50	7,000 (2)
Copaz	R	20	2,100 (2)	R	20	2,100 (2)	R	20	2,100 (2)
Scott Petersen				R	20	2,100 (2)	R	30	4,700
Elmhurst							R	20	2,100 (2)
Great Bend				R	30	4,700 (2)			
Mosey's									
Wilson									
Humboldt									
Total plants		740	80,700		825	92,000		825	92,000
		2,090	236,400		2,325	274,700		2,325	274,700
expenses			39,000			51,000			51,000
			\$ 275,400			\$ 325,700			\$ 325,700

(1) Includes all partner, senior manager and manager time except for time spent specifically on plant audits, which is included in the individual plants. Audit areas include: overall planning and coordination; reporting package and other required information for outside reporting purposes; separate Morrell financial statements; consolidation; tax accrual review; legal letters; accounts receivable confirmations; pensions; insurance; fixed assets; consolidated lower of cost or market review; hedging and other futures transactions; export sales; and audit of corporate office accounts.

(2) Reflects use of/coordination with internal auditors.

1CHQ6-000608

CBI-V1-001-005402

CHIQUITA BRANDS INTERNATIONAL, INC.
SUMMARY OF FEES AND EXPENSES FOR
SPECIAL AUDIT AND NON-AUDIT SERVICES

Exhibit I
Page 1 of 2

DOMESTIC

Year Ended
December 31, 1993

Confidential Treatment
Request by Chiquita Brands

Management Consulting Services

Client assistance relating to analysis and design
of management information systems supporting the
tropical operations of Chiquita Brands, Inc.

\$470,000

Consultations relating to the new proxy disclosure
rules

19,000

Tax Services

Expatriate Tax Matters — Preparation/review
of both U.S. and foreign income tax returns or
extensions; including other correspondence with
the various tax authorities, assistance in hypo-tax
computations and tax reimbursement calculations
as well as development of analyses intended to
determine the cost of certain program changes as
well as additional relocations

526,000

Special Audit Services

Professional services relating to S-8 filings *

2,000

Special purpose reports required for compliance
purposes or in connection with application filings:

936 financing

13,500

Swiss application

2,000

Seminar conducted on behalf of the internal audit group

10,000

Subtotal U.S. Firm.

\$1,042,500

FOREIGN

Tax Services

Switzerland - consultations on world-wide tax structuring
issues

\$261,000

Netherlands - consultations on transfer pricing issues
brought about by the new licensing regime in Europe as
well as assistance in obtaining a ruling on behalf Chiquita

116,000

Belgium - consultations relating to various tax compliance
issues at Spiers

66,900

- consultations and compliance matters relating
to the coordination center

25,000

U.K. - consultations relating to various tax compliance
issues at Pascual

41,900

1CHQ5-000609

CBI-V1-001-005403

CHIQUITA BRANDS INTERNATIONAL, INC.
SUMMARY OF FEES AND EXPENSES FOR
SPECIAL AUDIT AND NON-AUDIT SERVICES

Exhibit I
Page 2 of 2

France - consultations on various tax matters relating to
Dunand 18,000

Confidential Treatment
Request by Chiquita Brands

Other - various consultations of a structuring nature,
including Colombia, Germany and Monaco 20,000
- various compliance matters, primarily return
preparation in Australia 4,000

Special Audit Services

Netherlands — special purpose report prepared on behalf of
Chiquita Europe for purposes of various applications to
be filed with the labor bureau in one case and relating to
import quotas/licenses in the other 19,000

Colombia — consultations/seminar on inflation accounting 10,000

Japan — translation services provided to the internal audit
group during the duration of their audit 10,000

Subtotal International Firms \$ 591,800

Grand Total \$1,634,300

1CBQ6-000610

CBI-V1-001-005404

December 13, 1994

Confidential Treatment
Request by Chiquita Brands

CBI-V1-001-005405

1CEQ6-000611



Chiquita
Brands
International

Confidential Treatment
Request by Chiquita Brands

W. W. WHITE
Vice President, Internal Audit

December 8, 1994



Sisco Associates
1250 24th Street, N.W.
Suite 875
Washington, D.C. 20037



Star Bank Center
425 Walnut Street
Mail Location 9105
Cincinnati, Ohio 45202



Compression Engineering
7752 Moller Road
Indianapolis, IN 46278

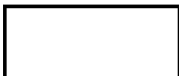
THE "LEADING EDGE" PROGRAM IN INTERNAL AUDIT

The attached memo describes the "Leading Edge" program in the Internal Audit Department. This memo was requested during the October 27, 1994 Audit Committee Meeting. I would be happy to address any questions you may have on the attached during the Audit Committee Meeting scheduled for 4:30 p.m., December 13, 1994, in the Resource Room, Chiquita Center, 29th floor.



WWW/ap

cc:



Ernst & Young:



250 East Fifth Street, Cincinnati, Ohio 45202
513-762-1170

1CHQ6-000612

CBI-V1-001-005406

12/8/94

THE "LEADING EDGE" PROGRAM
CHIQUITA BRANDS INTERNATIONAL INTERNAL AUDIT DEPARTMENT

This memo is in answer to the Audit Committee's October 27, 1994, request for additional background information on the "Leading Edge" program recently implemented in Internal Audit.

I. Overall Summary of the Leading Edge Program

In June 1993, Internal Audit introduced a new objective to become "Leading Edge" in all of our audit activities and in the administration of the department. We addressed this objective through a re-engineering of our audit organization, practices and procedures. We have directed major efforts toward accomplishing this objective.

A summary of the results and accomplishments of the program is as follows:

- A risk assessment process was developed and implemented in 1994. The new process assists in the selection of entities for audit identified to have the highest components of risk using a new risk assessment model developed by Internal Audit. The Audit Plan for 1995 was prepared using the risk assessment process and will be updated throughout the year to include high risk areas and entities that are identified as part of the on-going risk assessment process. This process has enabled us to accomplish more effective and focused audits with a concentrated effort on high risk oriented areas and processes. This in turn will allow for broader overall audit coverage of more auditable entities and lead to better utilization of the department's resources.
- We have evaluated every aspect of how we plan, conduct, and report on audit activities with the objective of streamlining the overall audit process. The new approach has been implemented on each audit assignment with the result being the delivery of more highly focused and more timely audit reports to management. Such reports continue to convey recommendations to address identified financial and control improvement opportunities and also incorporate improvement suggestions for the operational aspects of our businesses which are now more fully incorporated in the scope of our audits.
- We evaluated our organizational structure and established new departmental reporting relationships, job descriptions and competency models; we re-defined roles and responsibilities for each staff level and implemented a "broad banding" salary grade structure as a pilot program for the company. In addition, the training and management development aspects of the department have been improved, the staff performance evaluation process has been revised, and we have more clearly defined for the staff our engagement expectations for performance and promotion.

1CHQ5-000613

CBI-V1-001-005407

- Integrating financial auditing with personal computer and data processing capability has been emphasized and recently the PC hardware and software capabilities made available have been substantially updated to the latest technology. The results of implementing this strategy has been a more integrated audit approach for financial audits and now permits direct access capability to divisional financial information. This allows for a more sophisticated audit approach and increases our overall understanding of the financial and operational aspects of each division. Upgraded technology has also allowed for the streamlining and development of statistical tracking, scheduling, and reporting of audits.
- A "Vision Statement" was developed as the framework for what the Internal Audit Department wants to be, clarifies what we are trying to accomplish, and outlines the values of the organization and of the department. A "Mission Statement" was also developed which outlines the overall purpose of the Internal Audit Department, the functions performed by audit and the objectives of the department. We plan to use these strategic objectives as a foundation to enhance our value with our business units. Accomplishing the goals as set out in the Vision and Mission statements required upgrading not only how we plan and execute each project, but also required an upgrading of department personnel and raising the qualifications, competencies, and experience levels of the staff.

II. Areas Reviewed During the "Leading Edge" Process

We identified major areas of the audit process as outlined below that we believed should be evaluated and examined to determine if there was a more effective/efficient way to perform the functions and processes. The entire audit staff was divided into separate teams for each of these topics and each staff member participated in 4 teams.

1. Risk Assessment for Selecting Entities for Audit. A major program for 1994 was the implementation and use of a risk assessment process to assist in selecting entities with the highest risk to be included in the plan for audit. The factors considered in assessing risk include: financial impact; local business/operational/regulatory developments; concerns of senior management; quality of internal controls; changes or anticipated changes in systems or processes; quality of local management; results of last audit; external auditors audit plan/scope; and time since last major audit. The audit plans for 1994 and 1995 were based on this process using the risk assessment model developed; an assessment of each entity is continuously updated as audits are completed, and as additional or new information about entities becomes known. The department's management group also conducted a comprehensive risk assessment review of each major entity/function during our January and June 1994 manager meetings.

2. Risk Assessment for Identifying High Risk Areas to Audit at a Particular Location. Three risk factors are used to assess the high exposure areas of a particular entity or location that has been selected for audit:

- Financial risk/impact of the entity -- expressing each component of the financial statement as a percentage of total assets, total liabilities or total sales facilitates the identification of individually significant components.
- Business Risk Factors -- examining the impact of external factors that impact each entity including interest rates, inflation, exchange rate fluctuation, import/export controls, competition, etc.
- Control Risk Factors -- identifying elements of the organization that carry a high degree of control risk. This would also include events that could result in monetary losses, failure to meet organizational goals, etc. (e.g., unreconciled bank accounts, overextending advances to growers, etc.)

After assessing these risk factors, the scope of the audit is focused primarily on those components (e.g., inventory, accounts receivable, etc.) which have the greatest elements of risk or exposure. This will facilitate broader audit coverage by permitting audits at a larger number of entities by more efficient staff utilization.

3. Audit Planning Process. The audit planning process was revised to include risk assessment (outlined above), a more comprehensive planning checklist and more time scheduled for preparing for each audit, examination of the audit entity's critical success factors and devoting additional time to analyzing the business/financial statement information prior to beginning the fieldwork. One critical element included in the planning process is the emphasis on communications with senior management, other corporate office departments, and division management which will aid in identifying areas of concern or items with a high degree of risk. In addition, these discussions enhance our ability to incorporate operational/business issues into the scope of the audit; setting the scope also involves "tailoring" the audit approach/scope to the entity being audited to assure the most effective use of audit resources and to provide "value added" to the auditee. This has resulted in time savings and more efficient use of staff members.
4. EDP/Financial Audit Integration. The objective of our audit approach is to integrate the financial and EDP aspects of the audit. An EDP training program was developed and audit individuals have been trained in EDP audit concepts and techniques. Achieving this objective will require continual training due to the number of promotions/transfers of staff members to more responsible positions outside the audit department.

5. Computerized Audit Techniques. The evaluation included identifying the PC hardware and software and technical skills necessary to use the PC as a tool to streamline the audit process, assist in the financial statement evaluation of the business and to analyze and sample certain areas of audit (e.g., disbursements, sales/credits/ pricing by customer, etc.) The result of the evaluation was a significant upgrade to 486 portable PC's used in the field; upgrading and training of new software; and the ability to download data files from mainframe computers to PC's or transfer files/reports from PC to PC for use in the audit.
6. Reporting of Audits. The process of preparing audit reports for the auditee was examined as well as the timeliness of communicating the results to the auditee and senior management. Significant process improvements resulted and reports are now delivered to the auditee on a more timely basis.
7. Evaluation of Staff Performance. Several improvements resulted from examining this area.
 - Competency models and new job descriptions for each job level have been developed to identify skills, abilities and knowledge necessary to perform at that level.
 - Expectation levels of performance are tailored and communicated at the beginning of each assignment and performance is measured against such expectations.
 - The performance evaluation process and the document used to prepare the individual job performance appraisal has been streamlined; the process focuses not only on performance but on the development needs of an individual for future assignments and is an important part of the career development/ management development process in the Internal Audit Department.
8. Training and Job Enrichment: The training needs of the department for PC skills, language, new auditor training, EDP training, and the use of conferences and seminars was examined to strike a proper balance between the training/management development needs of the wide variety of individuals in the department versus the cost and value of such training and the time away from the job to train. New training programs were developed in-house, training needs of each individual are reviewed annually and individualized training and group training (for example, at the staff meeting) is continuously evaluated as new staff members are hired. Training efforts are coordinated with training offered by Ernst & Young where possible.
9. Office Administration. All of the administrative functions necessary to support a traveling staff both in Cincinnati and in the field were reviewed to eliminate redundancy, rework and inefficient processes. We have made improvements in paperwork flow and are developing a new software system to facilitate scheduling audits; additional efforts will be directed toward this area in 1995.

10. Mission/Vision Statement. The entire audit group was involved in the creation of the department's Mission/Vision Statements which are utilized as guidelines for each audit or project that is performed. (Attached as Exhibit I is a copy of the Mission and Vision statements.)

III. Final Comments

Significant progress has been made since mid-1993 in achieving the goal of streamlining the process, of being more effective and efficient in our audit approach, in the utilization of audit resources and in providing "Value Added" audit work for the Company. While we have been successful at achieving this goal through the efforts of the entire audit team, continuous refinement and "fine tuning" will always be required as we move forward. In addition, having gone through the process, it is clear that in order to continue to stay at the "Leading Edge," we must continuously examine where the Company is going and how we will need to adapt our audit approach to accomplish our audit responsibilities and to provide "value added" to the Company in the future.

:SPECREPO.REP

CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT
MISSION STATEMENT

Confidential Treatment
Request by Chiquita Brands

The primary purpose of Internal Audit is to assist corporate and operating management in the efficient and effective discharge of their responsibilities by furnishing them with objective analyses, appraisals, observations, and recommendations relating to improving the overall operation and strategy of the Company and the internal control within the organization. An integral part of the audit process is to monitor management's business integrity, operational efficiency, and financial reporting accuracy.

In order to accomplish this objective, Internal Audit is charged with the responsibility of performing the following functions with respect to Chiquita Brands International, its subsidiaries, and affiliates:

- Assisting Management in achieving their business goals and objectives, promote operational efficiencies and effectiveness, and maximize profitability.
- Evaluating the adequacy, effectiveness, and efficiency of the Company's internal controls.
- Identifying opportunities for cost reduction, cash recovery, and other profit improvement opportunities.
- Developing a pool of professional talent, knowledgeable in the Company's operations, who are available to perform a wide range of special projects, and help meet future management needs of the Company.
- Providing consulting services to Management in the areas of internal controls, information systems development, policies and procedures, and new business ventures.
- Investigating fraud, conflicts of interest, questionable payments, and other irregularities.
- Coordinating Internal Audit's coverage with our independent accountants to help maximize the benefit to the Company and minimize the cost.

1CHQ6-000618

CBI-V1-001-005412

CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT
VISION STATEMENT

Confidential Treatment
Request by Chiquita Brands

Our vision is excellence in fulfilling our responsibilities to the Company and leadership in our profession. Our goal is to create an environment which encourages:

- **VALUES**

We exemplify the highest degree of ethics, integrity, and trust, and we conduct our activities independently with the highest professional standards.

- **QUALITY**

We consistently meet or exceed Management's expectations by performing quality audits and other services on a daily basis. We continually seek to improve our audit practices and processes to assure the highest quality.

- **RESOURCEFULNESS**

We creatively apply state-of-the-art techniques in all our departmental activities. We encourage resourcefulness, innovation, and risk-taking at all levels of the department.

- **LEADERSHIP**

We identify potential leaders and develop them into the future leaders of the Company. We empower all associates to fully develop their leadership potential through a wide range of experiences, challenges, and on-going professional development.

- **CUSTOMERS**

We are recognized throughout the Chiquita organization for our ability to provide highly valued consulting and auditing services which enables our customers to effectively and efficiently manage and control their business.

- **TEAMWORK**

We have achieved effective working relationships which are built on mutual trust, respect, and reliability. While we value the efforts of the team, we encourage and promote individual creativity, initiative, and excellence. We operate in an environment where the collective efforts of the team achieve results superior to individual efforts.

- **ASSOCIATES**

We staff the department with technically qualified, highly motivated individuals who exhibit a high level of business acumen, dedication, and creativity, and who adapt easily to ever-changing demands and challenges. Our associates are given every opportunity to continually develop and enhance their abilities.

1CHQ6-000619

CBI-V1-001-005413

AUDIT COMMITTEE MEETING

**Statement of Policies and Procedures
and Foreign Corrupt Practices Act
Reporting Compliance**

December 13, 1994

1CHQ6-000620

CBI-V1-001-005414

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1CHQ6-000621

CBI-V1-001-005415

Confidential Treatment
Request by Chiquita Brands

**QUARTERLY PAYMENTS
FCPA REPORTING
SECOND QUARTER OF 1994
SUMMARY**

During the second quarter of 1994, we had 100% reporting compliance from the 654 employees required to report under the FCPA. Payments were reported by 18 companies in eight countries. Aggregate payments by company ranged between \$46 and \$51,115.

Total payments reported during the second quarter of 1994 were \$128,286 as compared to \$79,168 for the second quarter of 1993.

1CHQ6-000622

CBI-V1-001-005416

Confidential Treatment
Request by Chiquita Brands

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

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR 1994	2ND QTR 1994	1994 FIRST HALF	1993 FIRST HALF
COLOMBIA					
Compania Frutera de Sevilla	Banana Operations	3,449	51,115	54,564	16,637
COSTA RICA					
Chiquita Brands Costa Rica	Markets Tropical Fruit	350	731	1,081	452
Cobal	Banana Operations	1,403	850	2,253	1,071
Chiriqui Land Company	Banana Operations	1,230	1,599	2,829	1,614
Numar	Oil Palm Products	21	0	21	115
Palma Tica	Oil Palm Cultivation	1,854	2,100	3,954	4,342
	Sub-total	4,858	5,280	10,138	7,594
DOMINICAN REPUBLIC					
Agroindustrial Los Lagos	Banana Operations	0	0	0	20
GUATEMALA					
Banacorp	Banana Operations	0	0	0	312
Cobiqua	Banana Operations	2,695	1,345	4,040	2,502
	Sub-total	2,695	1,345	4,040	2,814
HONDURAS					
Agricola de Rio Tinto	Processed Banana Products	0	0	0	314
Coballsa	Banana Technical Services	0	12,108	12,108	0
Numar	Oil Palm Products	766	127	913	133
San Alejo Oil Palm Operations	Oil Palm Cultivation	0	662	662	2,728
Tela Railroad	Banana Operations	19,505	24,664	44,169	66,296
Unimar	Oil Palm Products	182	162	344	112
	Sub-total	20,473	37,723	58,196	69,583
NEW ZEALAND					
Chiquita Brands New Zealand Ltd.	Banana Operations	0	744	744	363
PANAMA					
Chiriqui Land Company	Banana Operations	31,867	22,510	54,377	68,372
Chiquita Tropical Products	Markets Tropical Fruit	0	71	71	2,500
Compania Procesadora de Frutas	Processed Banana Products	3,223	7,696	10,919	7,510
Polymer Extrusion, S.A.	Plastic Products	510	250	760	307
	Sub-total	35,600	30,527	66,127	78,689
PHILIPPINES					
Mindanao Fruit Company	Banana Operations	44	46	90	57
UNITED STATES					
Chiquita Brands International, Inc.		733	1,506	2,239	1,156
TOTAL PAYMENTS		<u>67,852</u>	<u>128,286</u>	<u>196,138</u>	<u>176,913</u>

CBI-V1-001-005417

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CHQUIITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1994 (US\$)Confidential Treatment
Request by Chiquita Brands

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

Exchange Rate: .00122

CBI-V1-001-005418

1CBQ6-000624

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

Exchange Rate: .00122

1CHQ6-000625

SUPPORT INFORMATION TO SUMMARY REPORT

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

 Confidential Treatment
 Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Costa Rica	Chiquita Brands	231	Customs	Facilitating payments.
		500	Costa Rican Ambassador to U.S.	Transportation expense to ship car to Costa Rica via GWF vessels.
	Sub-total	731		
	COBAL	717	Health and labor officials	Providing meals to facilitate product health inspections.
		<u>133</u>	Army	Payroll security.
	Sub-total	850		
	Chiriqui Land Co. (Bocas Division)	1,599	Customs and Immigration Inspectors and Security Agents	Facilitating payments for police protection and customs clearances.
		655	Southern Military Headquarters	Donations of office supplies and construction materials related to the security of former cardboard box factory.
		<u>1,445</u>	Customs	Facilitating payments.
	Sub-total	2,100		
Total Payments		<u>5,280</u>		

Exchange Rate .0070

1CHQ6-000626

CBI-V1-001-005420

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SUPPORT INFORMATION TO SUMMARY REPORT

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

Exchange Rate: .17

CBI-V1-001-005421

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SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1994 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Honduras	Cobalisa	12,108	Army	Security.
	Numar Group	127	Municipal and Local School Employees	Contributions of product/cash to various social welfare organizations.
	Tela Railroad Company (Oil Palm)	662	Armed Forces	Donation of fuel in exchange for security services.
	Tela Railroad Company (Bananas)	2,251	Customs Officials	Facilitating payments for customs clearances and inspections.
		13,201	Armed Forces	Security and police protection.
		122	Postal Officials	Expediting company mail.
		318	Labor and Immigration Officials	Fuel and meals to expedite transactions in those offices.

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CHIQUITA NSD

CBI-V1-001-005422

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1CBQ6-000628

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1994 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Honduras (Cont'd.)	Tela Railroad Company (Bananas) (Cont'd.)	45	Ecologist Foundation	Lodging in company guest house.
		1,412	La Lima Fire Department	Fuel and parts to repair fire trucks.
		1,825	Vice Minister of Economy	Air transportation to Europe to facilitate banana trade discussions.
		5,490	Kensington Publications Ltd.	Payment for 50% of the fee charged to publish article written by Economic Minister of Honduras regarding GATT and banana quotas.
	Sub-total	24,664		
	Unimar	162	Municipal Offices and Local Hospital	Donation of product.
	Total Payments	<u>37,723</u>		

Exchange Rate: .15

CBI-V1-001-005423

1CRQ6-000629

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UNCLASSIFIED

CONFIDENTIAL

SUPPORT INFORMATION TO SUMMARY REPORT

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

Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
New Zealand	Chiquita Brands New Zealand Ltd.	744	Customs Officials	Facilitating payment.
Total Payments		<u>744</u>		

Exchange Rate: .60

CBI-V1-001-005424

1CHQ6-000630

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1994 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Panama	Chiriqui Land Company	1,939	Panamanian Legislator, Ambassador, Vice Minister of Commerce, Minister of Labor, Director of National Bank	Expenses for lodging, meals and transportation for officials invited to discuss various banana-related issues.
	Armuelles Division	5,268	Quarantine, Customs or Immigration Inspectors	Verification of materials received in warehouse, inspection and disinfection of containers, ship sanitary inspection and certificate expedition, inspection of company or chartered planes for international flights and receiving vessels after working hours.
		51	Municipal Secretary, Municipal Treasury, and National Police	Reimbursement to employees for meals which included government employees as guests and lodging at company guest houses.
		2,209	National Police, Electoral Tribunal and Economic Development Minister	Donations of fuel, paint and transportation.

CBI-V1-001-005425

1CBQ6-000631

PAGE 1 OF 2

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1994 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Panama (Cont'd.)	Bocas Division	13,043	Customs and Immigration Inspectors and Security Agents	Facilitating payments for police protection and customs clearances.
	Sub-total	22,510		
	Chiquita Tropical Products	71	Panamanian Legislator and Minister	Meal expenses related to discussion of various banana related issues.
	Compania Procesadora de Frutas	3,458	Customs Officials	Facilltate customs inspections.
		<u>4,238</u>	Agriculture Inspectors	Facilltate inspections of puree.
	Sub-total	7,696		
	Polymer Group - Panama	250	Community Welfare (given to various municipalities)	Donations of money and various plastic products.
Total Payment		<u>30,527</u>		

CBI-V1-001-005426

1CBQ6-000632

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SUPPORT INFORMATION TO SUMMARY REPORT

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

Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Philippines	Mindanao Fruit Company	46	Customs Officials	Facilitating payment to obtain commercial information.
Total Payments		46		

Exchange Rate: .03812

CBI-V1-001-005427

1CHQ6-000633

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1994 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
United States	Chiquita Brands International, Inc.	766	Ambassadors of Latin American Countries	Expenses related to meals provided during meetings to discuss bananas.
		740	Ambassador of China	Expenses related to a dinner meeting regarding business opportunities for Cincinnati companies in China.
Total Payments		<u>1,506</u>		

CBI-V1-001-005428

1CHQ6-000634

Confidential Treatment
Request by Chiquita Brands

**QUARTERLY PAYMENTS
FCPA REPORTING
SECOND QUARTER OF 1993
SUMMARY**

During the second quarter of 1993, we had 100% reporting compliance from the 619 employees required to report under the FCPA. Payments were reported by 19 companies in eight countries. Aggregate payments by company ranged between \$22 and \$33,531.

Total payments reported during the second quarter of 1993 were \$79,168 as compared to \$126,386 for the second quarter of 1992.

1CRQ6-000635

CBI-V1-001-005429

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

Confidential Treatment
Request by Chiquita Brands

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

CBI-VI-001-005430

1CBQ6-000636

SUPPORT INFORMATION TO SUMMARY REPORT

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

Confidential Treatment
Request by Chiquita Brands

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

Exchange Rate: .00125

CBI-V1-001-005431

1CHQ6-000637

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1993 (US\$).Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Costa Rica	Chiquita Brands	56	Customs	Facilitating payments.
	COBAL	257	Health and labor officials	Facilitating payments relating to health inspections.
	Chiriqui Land Co. (Bocas Division)	507	Customs Inspectors and Security Agents	Facilitating payments for police protection and customs clearances.
		<u>300</u>	Immigration	Facilitating payments made to immigration inspectors.
	Sub-total	807		
	Numar	35	Various banking, government and utility company officials.	Gifts of product to expedite operations.
	Palma Tica	407	Southern Military Headquarters	Donations of office supplies and construction materials related to the security of former cardboard box factory.
		<u>1,518</u>	Customs	Facilitating payments.
	Sub-total	1,925		
	Total Payments	<u>3,080</u>		

Exchange Rate .0070

CBI-V1-001-005432

1CHQ6-000638

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Guatemala	Banacorp	312	Officers of Gov't Owned Banks & Minister of Development	Courtesy gifts to five individuals of watch, liquor, and necktie.
	Cobigua	1,782	Customs Officials	Facilitating payments.
Total Payments		<u>2,094</u>		

Exchange Rate: .1757

CBI-V1-001-005433

1CHQ6-000639

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Honduras	Compania Agricola De Rio Tinto (Puree Plant)	252	Various Government Officials	Meals and expenses related to inspections of faulty products.
	Numar Group	74	Various Government Officials	Donation of product.
	Unimar	93	Various Government Officials	Donation of product.
	Tela Railroad Company (Oil Palm)	599	Armed Forces	Security services.
	Tela Railroad Company (Bananas)	9,817	Customs Officials	Facilitating payments for customs clearances and inspections.
		13,161	Armed Forces	Security and police protection.
		1,742	Postal and Other Government Officials	Expediting company mail and other transactions.
		228	Labor Relations Official	Expediting case regarding wire theft on company farms.

CBI-V1-001-005434

1CHQ6-000640

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

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

Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Honduras (Cont'd.)	Tela Railroad Company (Bananas) (Cont'd.)	781	Ecologist Foundation	Lodging and meals in company guest house.
		672	Banking Officials	Lodging and meals in company guest house.
		7,130	Cortes Commerce Commission	Contribution to commerce and investment meeting.
	Sub-total	33,531		
	Total Payments	<u>34,549</u>		

Exchange Rate: .1426

CBI-V1-001-005435

1CHQ6-000641

SUPPORT INFORMATION TO SUMMARY REPORT

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

Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
New Zealand	Chiquita Brands New Zealand Ltd.	363	Customs Officials	Facilitating payments.
Total Payments		<u>363</u>		

Exchange Rate: .5503

CBI-V1-001-005436

1CHQ6-000642

SUPPORT INFORMATION TO SUMMARY REPORT

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

Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Panama	Chiriqui Land Company	1,496	Various Government Officials	Expenses for meals and transportation for officials invited to discuss various banana-related issues.
	Armuelles Division	3,225	Quarantine, Customs or Immigration Inspectors	Verification of materials received in warehouse, inspection and disinfection of containers, ship sanitary inspection and certificate expedition, inspection of company or chartered planes for international flights and immigration services after working hours.
		59	Various Government Officials	Reimbursement to employees for meals which included government employees as guests and lodging at company guest houses.

CBI-V1-001-005437

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SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Panama (Cont'd.)	Bocas Division	23,804	Customs Inspectors and Security Agents	Facilitating payments for police protection and customs clearances.
		392	Ministry of Agriculture Delegate	Facilitating payment for fumigation of trailers.
		716	Housing Administration Officials	Facilitating payment for meeting with authorities to discuss status of employee housing.
		<u>2,890</u>	Immigration	Facilitating payments made to immigration inspectors.
	Sub-total	32,582		
	Compania Procesadora de Frutas	598	Customs	Fees for customs inspections.
		<u>4,591</u>	Agriculture Inspectors	Facilitate inspections of puree.
	Sub-total	5,189		
	Polymer Group - Panama	61	Community Welfare (given to various municipalities)	Donations of money and various products.
	Total Payment	<u>37,832</u>		

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COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Philippines	Mindanao Fruit Company	22	Bureau of Customs	Expediting payment to obtain commercial information.
Total Payments		<u>22</u>		

Exchange Rate: .03669

CBI-V1-001-005439

1CHQ6-000645

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SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
United States	Chiquita Tropical Products	1,156	Ambassadors of Latin American Countries	Expenses related to meals provided during meetings to discuss bananas.
Total Payments		<u>1,156</u>		

CBI-V1-001-005440

1CHQ6-000646

C O N F I D E N T I A L

U S A I D A I D A C T I V I T Y

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD APRIL 1 - JUNE 30, 1994Confidential Treatment
Request by Chiquita Brands

REPORT DUE: JULY 15, 1994

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
7/21/94			FRUPAC	OPERATIONS	DIRECTOR OF OPERATIONS	Philadelphia, PA
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MANAGER COMPENSATION	Cincinnati, OH
7/12/94			POLYMER	OPERATIONS	MGR. BANANA SERVICES	San Jose, Costa Rica
7/6/94			FRUPAC	OPERATIONS	COUNTRY MANAGER	Hermosillo, Mexico
8/22/94			CHIQUITA BRANDS, N.A.	MARKETING	NATIONAL MARKETING MANAGER	Cincinnati, OH
7/21/94			CHIRIQUI LAND COMPANY	OPERATIONS	DIRECTOR QUALITY CONTROL	Bocas, Panama
7/18/94		X	CHIQUITA TROPICAL PRODUCTS	LEGAL	VICE PRESIDENT LEGAL COUNSEL	Panama City, Panama
8/27/94			UNITED BRANDS JAPAN, LTD.	EXECUTIVE	GENERAL SALES MANAGER	Tokyo, Japan
7/18/94		X	MINDANAO FRUIT COMPANY	OPERATIONS	GENERAL MANAGER	Davao City, Philippines
7/7/94			NUMAR	PROCESSED FOODS	VICE PRESIDENT	San Pedro Sula, Honduras
7/6/94			CHIRIQUI LAND COMPANY	OPERATIONS	DIRECTOR AGRI. ENGINEER	Armuellies, Panama
7/7/94			ACEITERA CORONA S.A.	ACCOUNTING	GENERAL ACCOUNTANT	Managua, Nicaragua
8/28/94			CHIQUITA TROPICAL PRODUCTS	LEGAL	DIRECTOR LEGAL	San Jose, Costa Rica
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	AUDIT MANAGER	Cincinnati, OH
7/12/94			FRUPAC	OPERATIONS	DIRECTOR OPERATIONS	San Jose, Costa Rica
7/7/94			NUMAR	PROCESSED FOODS	GENERAL MANAGER	San Jose, Costa Rica
8/28/94			CHIQUITA TROPICAL PRODUCTS	LEGAL	LEGAL DEPARTMENT DIRECTOR	San Pedro Sula, Honduras
7/11/94			CHIQUITA BRANDS, INC.	OPERATIONS	TECHNICAL SUPERINTENDENT	Cincinnati, OH
8/23/94			CHIQUITA BRANDS NEW ZEALAND	OPERATIONS	COUNTRY MANAGER - NEW ZEALAND	Auckland, New Zealand
8/30/94			CHIQUITA BANANA COMPANY, B.V.	MARKETING	AREA DIRECTOR - SCANDANAVIA	Helsinki, Finland
7/14/94		X	CHIQUITA TROPICAL PRODUCTS	LEGAL	V.P. GOVT. RELATIONS - HONDURAS	Tegucigalpa, Honduras
7/13/94			CHIRIQUI LAND COMPANY	OPERATIONS	DIV. SUPERINTENDENT AGRI.	Armuellies, Panama
7/14/94			CIA. FRUTERA DE SEVILLA	OPERATIONS	PROJECT MANAGER	Santa Maria, Colombia
8/22/94			JOHN MORRELL & CO.	TECH. SERVICES	DIRECTOR LOGISTICS	Cincinnati, OH
7/28/94			POLYMER	SALES	DIRECTOR SALES	San Jose, Costa Rica
7/14/94			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	MGR. CAPITAL INVESTMENT	San Jose, Costa Rica
7/13/94		X	COBAL	OPERATIONS	SAFETY SUPERINTENDENT	San Jose, Costa Rica
8/22/94			TELA RAILROAD COMPANY	OPERATIONS	MANAGER TECHNICAL SERVICES/M&S	La Lima, Honduras
7/7/94			NUMAR	PROCESSED FOODS	V.P. NICARAGUA OPERATIONS	Managua, Nicaragua
7/7/94			PALMA TICA	PROCESSED FOODS	DIV. MANAGER	Quepos, Costa Rica
7/14/94			CIA. FRUTERA DE SEVILLA	OPERATIONS	PRODUCTION MANAGER	Santa Maria, Colombia
7/6/94			CHIQUITA BRANDS INTERNATIONAL, I.	OPERATIONS	DIR. FINANCE/ADMIN.	Mariniquo
8/23/94			JOHN MORRELL & CO.	FOODSERVICE SALES DIV.	GENERAL MANAGER	Sioux Falls, SD
7/29/94			FRUPAC	ACCOUNTING	MIS MGR.	Philadelphia, PA
8/22/94			CHIQUITA BRANDS, N.A.	CUSTOMER SERVICE	MGR CUSTOMER SERVICE	Cincinnati, OH
7/18/94		X	CBI-PROCESSED FRUIT INGREDIENTS	OPERATIONS	GM PROCESSED BANANA MANUFACTURING	San Jose, Costa Rica
8/22/94			JOHN MORRELL & CO.	MARKETING	DIRECTOR	Cincinnati, OH
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SECURITY	DIRECTOR, SECURITY	Cincinnati, OH
8/30/94			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	MANAGER MARINE CLAIMS	Cincinnati, OH
8/30/94			COBAL	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica
7/21/94		X	COBAL	OPERATIONS	MGR. LABOR RELATIONS	San Jose, Costa Rica

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CHIQUITA NSD

FOREIGN CORRUPT PRACTICES COMPLIANCE
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Request by Chiquita Brands

REPORT DUE: JULY 15, 1994

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
7/11/94			CHIQUITA BRANDS, INC.	OPERATIONS	MANAGER LINER SERVICES	Cincinnati, OH
7/18/94			CHIQUITA BRANDS, INC.	QUALITY ENGINEERING	MANAGER TECH. SERVICES & DEV.	San Jose, Costa Rica
8/28/94			CHIQUITA BRANDS, INC.	OPERATIONS	DIR. BUSINESS DEVELOPMENT	Jakarta, Indonesia
8/22/94			CHIQUITA BRANDS, INC.	PROCESSED FOODS	COO PROCESSED FOODS	Cincinnati, OH
8/28/94			CHIQUITA BRANDS, INC.	INLAND TRANSPORTATION	DIRECTOR, TERMINAL OPERATIONS	Newark, N.J.
7/8/94			JOHN MORRELL & CO.	BOB OSTROW	REGION MANAGER	Hayward, CA
8/30/94			CHIQUITA ITALIA, S.p.A.	CONTROLLER'S	CONTROLLER	Rome, Italy
7/7/94		X	NUMAR	PROCESSED FOODS	GENERAL MANAGER SAN ALEJO	San Alejo, Honduras
8/28/94			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLERS	DIVISION CONTROLLER	Cristobal, Panama
8/28/94			CIL	OPERATIONS	V.P. WORLDWIDE ALLOCATION	Antwerp, Belgium
7/12/94			JOHN MORRELL & CO.	ADMINISTRATION	GENERAL MANAGER GREAT BEND	Great Bend, KS
7/8/94			FRUPAC	SALES	PRODUCT MGR.	Philadelphia, PA
7/8/94			AMERICAN PRODUCE	EXECUTIVE	GENERAL MANAGER	Los Angeles, CA
8/28/94			CHIQUITA BRANDS CO., N.A.	MARKETING	SR. ACCOUNT MANAGER	Charlotte, NC
8/22/94			CHIQUITA BRANDS, N.A.	CB-NA BANANA SALES	DIVISION VICE PRESIDENT	Cincinnati, OH
7/29/94			JOHN MORRELL & CO.	PROCESSED MEATS	VICE PRESIDENT, PROCESSED MEATS	Great Bend, KS
7/29/94			COBIGUA	OPERATIONS	PRODUCTION MANAGER	Puerto Barrios, Guatemala
7/12/94			CIA. AGRICOLA DE RIO TINTO, S.A.	OPERATIONS	GENERAL MANAGER	San Pedro Sula, Honduras
7/12/94			COBIGUA	OPERATIONS	PRODUCTION MANAGER	Guatemala City, Guatemala
8/4/94		X	CIA. FRUTERA DE SEVILLA	CONTROLLERS	CONTROLLER - MEDELLIN	Medellin, Colombia
8/28/94			JOHN MORRELL & CO.	BOB OSTROW	OPERATIONS MANAGER	Hayward, CA
8/27/94			CHIRIQUI LAND COMPANY	OPERATIONS	TQC COORDINATOR	Bocas, Panama
7/12/94			FRUPAC	OPERATIONS	WEST COAST OPS MANAGER	Los Angeles, CA
7/14/94			PROGRESSIVE PRODUCE CO.	ADMINISTRATION	PRESIDENT	Los Angeles, CA
7/7/94			CHIQUITA BANANA COMPANY, B.V.	MARKETING	AREA DIRECTOR, GERMANY	Cologne, Germany
8/22/94			JOHN MORRELL & CO.	EXECUTIVE	VICE PRESIDENT	Cincinnati, OH
8/28/94			COBIGUA	OPERATIONS	CHIEF ADMINISTRATIVE OFFICER	Guatemala City, Guatemala
8/27/94			CHIQUITA TROPICAL PRODUCTS	TREASURY	DIRECTOR, LATIN AMERICAN TREASURY	Guatemala City, Guatemala
8/23/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	VICE PRESIDENT OPERATIONS	Cincinnati, OH
8/29/94			CHIQUITA BRANDS, INC.	OPERATIONS	SR. VICE PRESIDENT QUALITY & ENGINEERING	Cincinnati, OH
8/28/94			CHIQUITA BRANDS, INC.	TERMINAL OPERATIONS	PORT MANAGER & GENERAL CARGO	Wilmington, DE
8/22/94			CHIQUITA BRANDS, N.A.	SALES PLNG & CUST. SVC.	PRODUCT MANAGER	Cincinnati, OH
8/28/94			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	V.P. & COUNTRY MANAGER	San Jose, Costa Rica
8/22/94			CHIQUITA BRANDS, INC.	FAR & MID EAST & ITALY	ASST. V.P. FINANCE & PLANNING	Cincinnati, OH
7/12/94			CHIQUITA BRANDS, INC.	WESTERN COMMERCIAL	MANAGER RAW M & I PROC.	San Jose, Costa Rica
8/28/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES MANAGER	Pleasanton, CA
7/12/94			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	SR. AUDIT SUPERVISOR	Cincinnati, OH
7/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR SUPPORT SERVICES	Cincinnati, OH
8/30/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	SENIOR COUNSEL	Cincinnati, OH
7/11/94			CHIQUITA BRANDS, INC.	OPERATIONS	MANAGER TECHNICAL OPERATIONS	Cincinnati, OH
8/22/94			JOHN MORRELL & CO.	MARKETING	VICE PRESIDENT	Cincinnati, OH

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FOREIGN CORRUPT PRACTICES COMPLIANCE
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Request by Chiquita Brands

REPORT DUE: JULY 15, 1994

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	FINANCIAL ANALYSIS	ASST. CORPORATE PLANNER	Cincinnati, OH
6/28/94			CHIQUITA BRANDS CO., N.A.	SALES	SENIOR ACCOUNT MANAGER	Arvada, CO
6/29/94			CHIQUITA BRANDS INTERNATIONAL, I.	FINANCIAL ANALYSIS	DIRECTOR CORPORATE PLANNING	Cincinnati, OH
7/29/94			JOHN MORRELL & CO.	FINANCE	VICE PRESIDENT	Cincinnati, OH
6/28/94			CHIQUITA BRANDS, INC.	OPERATIONS	SENIOR DIRECTOR BANANA TECH. SER.	Cincinnati, OH
7/12/94			CHIQUITA TROPICAL PRODUCTS	CONTROLLERS	INTERNAL CONTROL TAX MGR.	San Jose, Costa Rica
7/12/94			POLYMER de COSTA RICA	OPERATIONS	DIRECTOR MANUFACTURING	San Jose, Costa Rica
7/8/94			CIL	OPERATIONS	DIRECTOR-F&A-EUROPE	Antwerp, Belgium
7/13/94			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. PACKAGING ENG.	San Jose, Costa Rica
7/18/94			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. FINANCIAL ANALYST	San Jose, Costa Rica
7/8/94			FRUPAC	TRAFFIC	ASSISTANT TRAFFIC MGR.	Philadelphia, PA
7/11/94			CHIQUITA INTERNATIONAL, LTD.	OPERATIONS	MGR. OPERATIONS	Tapachula, Mexico
6/27/94		X	CHIRIQUI LAND COMPANY	LEGAL	SUPERVISOR LABOR AND GOVERNMENT REL.	Bocas, Panama
7/12/94			CHIQUITA TROPICAL PRODUCTS	MIS	EDP	San Jose, Costa Rica
7/12/94			POLYMER de COSTA RICA	OPERATIONS	PRODUCTION MANAGER	San Jose, Costa Rica
7/12/94			COBAL	OPERATIONS	TRAFFIC MANAGER	San Jose, Costa Rica
7/12/94			CHIQUITA BRANDS, INC.	CONTROLLER'S	DIRECTOR CORPORATE ACCOUNTING	Cincinnati, OH
7/8/94			CHIRIQUI LAND COMPANY	LEGAL	LEGAL COUNSEL	Armuelles, Panama
6/23/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIVISION V.P. SALES WESTERN DIVISION	Costa Mesa, CA
6/23/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES VICE PRESIDENT	Costa Mesa, CA
7/19/94			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	TECHNICAL ADVISOR	San Jose, Costa Rica
7/21/94			CHIRIQUI LAND COMPANY	ENGINEERING	DIRECTOR CIVIL ENGINEER	Bocas, Panama
7/21/94			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPT. LABOR RELATIONS	Bocas, Panama
6/28/94		X	COBIGUA	CONTROLLERS	CONTROLLER	Guatemala City, Guatemala
7/12/94			CHIQUITA TROPICAL PRODUCTS	MIS	TECH SUPPORT COORD.	San Jose, Costa Rica
6/28/94		X	CHIRIQUI LAND COMPANY	OPERATIONS	GENERAL MANAGER	Bocas, Panama
6/27/94			UNITED BRANDS JAPAN, LTD.	EXECUTIVE	V.P. FINANCE	Tokyo, Japan
6/28/94			COBIGUA	OPERATIONS	PRODUCTION MANAGER	Guatemala City, Guatemala
6/28/94			CHIQUITA S.A.	MARKETING	DIRECTOR MARKETING	Geneva, Switzerland
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MGR TRAINING & DEVELOPMENT	Cincinnati, OH
6/30/94			CHIQUITA ITALIA, S.p.A.	MARKETING	PRODUCT MANAGER	Rome, Italy
7/7/94			JOHN MORRELL & CO.	CREDIT	CORPORATE CREDIT MANAGER	Cincinnati, OH
7/7/94			SPIERS, N.V.	CONTROLLERS	CONTROLLER	Antwerp, Belgium
7/11/94			CHIQUITA BRANDS, INC.	OPERATIONS	MANAGER SHIP. MGMT & BUSINESS DEVELOPMENT	Cincinnati, OH
7/21/94			CHIQUITA BRANDS, INC.	CONTROLLER	DIVISION CONTROLLER	Cincinnati, OH
6/28/94			JOHN MORRELL & CO.	DINNER BELL	GENERAL SALES MANAGER	Defiance, OH
7/8/94			FRUPAC	FRUPAC	V.P. SALES FRUPAC	Philadelphia, PA
7/8/94			CHIQUITA BRANDS, INC.	CONTAINER MAINTENANCE	MGR. CONTAINER MAINT.	Wilmington, DE
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	DIRECTOR FINANCE	Cincinnati, OH
7/8/94			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. PORT SUPERINTENDENT	Armuelles, Panama
6/28/94			COBAL	OPERATIONS	SUPT. ENGINEERING	San Jose, Costa Rica

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Request by Chiquita Brands

REPORT DUE: JULY 15, 1994

REC'D RESPONSE	NAME	XIF PMT, RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
6/22/94			JOHN MORRELL & CO.	FOOD SERVICE	BRAND MANAGER	Cincinnati, OH
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	FINANCIAL ANALYSIS	MANAGER, BUDGETS, CAPITAL COST MGT.	Cincinnati, OH
7/12/94			UNIMAR	PROCESSED FOODS	GENERAL MANAGER	San Pedro Sula, Honduras
6/29/94			COBAL	OPERATIONS	SUPERINTENDENT EXPERIMENTS	San Jose, Costa Rica
6/30/94			CHIQUITA ITALIA, S.p.A.	EXECUTIVE	PRESIDENT	Rome, Italy
6/22/94			TELA RAILROAD COMPANY	OPERATIONS	MGR. PRODUCTION - COBALISA	La Lima, Honduras
7/7/94			CHIQUITA BRANDS INTERNATIONAL, I.	OFFICE SERVICES	MANAGER - CORPORATE SERVICES	Cincinnati, OH
7/21/94			FRUPAC	OPERATIONS	EAST COAST WAREHOUSE MGR	Philadelphia, PA
7/19/94			POLYMER UNITED	OPERATIONS	VICE PRESIDENT PACKAGING	San Pedro Sula, Honduras
7/11/94			CHIQUITA BRANDS, INC.	OPERATIONS	MANAGER CHARTERING OPERATIONS	Cincinnati, OH
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	VICE PRESIDENT	Cincinnati, OH
6/30/94			COBAL	OPERATIONS	MGR. PACKAG & HARVESTING	San Jose, Costa Rica
7/6/94			COBAL	OPERATIONS	SUPT. SIGATOKA	San Jose, Costa Rica
7/6/94			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Tampa, FL
6/28/94			CHIQUITA S.A.	MARKETING	DIRECTOR SALES & MARKET PLANNING-EUROPE	Geneva, Switzerland
7/12/94			CIA. FRUTERA DE SEVILLA	OPERATIONS	M&S MANAGER	Santa Maria, Colombia
7/29/94			JOHN MORRELL & CO.	CORPORATE ACCOUNTING	DIRECTOR	Cincinnati, OH
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION ENGINEERING	Cincinnati, OH
6/23/94			JOHN MORRELL & CO.	EXECUTIVE	SR. VP	Cincinnati, OH
7/8/94			FRUPAC EUROPE	EXECUTIVE	DEPUTY GENERAL MANAGER	Zwijndrecht, Netherlands
7/8/94			FRUPAC	FINANCE	CHIEF FINANCIAL OFFICER	Santiago, Chile
7/8/94			CALIFORNIA DAY FRESH FOODS	FINANCE	DIRECTOR OF ACCOUNTING	Glendora, CA
7/18/94			CHIQUITA BANANA CO., B.V.	PROCESSED FRUIT INGREDI	AREA SALES MANAGER	Zwijndrecht, Netherlands
7/11/94			CHIRIQUI LAND COMPANY	CONTROLLERS	COUNTRY CONTROLLER	Panama City, Panama
6/22/94			CHIQUITA BRANDS, INC.	OPERATIONS	MGR. OPER. CONTROL & DEVELOPMENT	Cincinnati, OH
7/8/94			CHIRIQUI LAND COMPANY	M&S	M&S MANAGER	Armuellon, Panama
7/12/94			DELUCA HOLDINGS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Tully, Queensland, Australia
7/11/94			CHIQUITA BRANDS, INC.	OPERATIONS	TECHNICAL SUPERINTENDENT	Cincinnati, OH
7/14/94			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLERS	MANAGER FINANCIAL REPORTING	Cincinnati, OH
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	MANAGER, MANAGEMENT DEVELOPMENT	Cincinnati, OH
7/6/94			CHIRIQUI LAND COMPANY	M&S	MATERIAL MANAGER	Bocas, Panama
6/28/94			CIL	OPERATIONS	MANAGER BANANA ALLOCATION	Antwerp, Belgium
6/23/94			JOHN MORRELL & CO.	NORTH CENTRAL SALES RE	REGION MANAGER	Omaha, NE
6/28/94			COBISUA	MIS	SR. MANAGER MIS	Guatemala City, Guatemala
7/18/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MGR. TECHNICAL SERVICES	Cincinnati, OH
6/28/94			CHIQUITA BRANDS, INC.	FAR & MID EAST & ITALY	SR. V.P. INTERNATIONAL & CTP DIVISION	Cincinnati, OH
6/22/94			CHIQUITA BRANDS, INC.	FAR & MID EAST & ITALY	V.P. MIDDLE EAST & MEDITERRANEAN	Cincinnati, OH
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	ASSISTANT V.P. INFORMATION SERVICES	Cincinnati, OH
7/26/94			CHIQUITA BRANDS, INC.	MARKETING	MANAGER MARKETING DEVELOPMENT	Ismir, Turkey
6/30/94			CHIQUITA ITALIA, S.p.A.	SALES	DIR. CTR/SOUTH SALES	Rome, Italy
7/8/94			CALIFORNIA DAY FRESH FOODS	MARKETING	DIRECTOR SALES/MARKETING	Glendora, CA

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CHIQUITA NSD

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD APRIL 1 - JUNE 30, 1994Confidential Treatment
Request by Chiquita Brands

REPORT DUE: JULY 15, 1994

REC'D RESPONSE	NAME	X IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
6/22/94			JOHN MORRELL & CO.	TECHNICAL SERVICES	DIR. TECH. SERVICES & REGULATORY AFFAIRS	Cincinnati, OH
7/18/94			CIA. FRUTERA DE SEVILLA	CONTROLLERS	ASSISTANT CONTROLLER	Santa Marta, Colombia
7/7/94			NUMAR	PROCESSED FOODS	PRESIDENT - NUMAR/OIL PALM	San Jose, Costa Rica
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	MANAGER AUDIT	Cincinnati, OH
7/7/94			CHIQUITA BANANA COMPANY, B.V.	OPERATIONS	DIRECTOR OPERATIONS	Zwijndrecht, Netherlands
7/29/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	REGIONAL SALES MANAGER	Bellevue, WA
7/8/94			CHIQUITA BRANDS, INC.	MARITROP	DIR. MATERIALS CONTROL	Cincinnati, OH
7/8/94			CIL	QUALITY ASSURANCE	DIRECTOR QA & TECH SERVICES	Antwerp, Belgium
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	PROJECT MANAGER MIS CONSULTING	Cincinnati, OH
7/29/94			NORTH COAST RIPENERS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Brisbane, Queensland, Australia
6/22/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIVISION V.P. CENTRAL DIVISION	Cincinnati, OH
7/21/94			CIA. FRUTERA DE SEVILLA	LEGAL	DIRECTOR, LAW DEPARTMENT	Medellin, Colombia
7/7/94			NUMAR	PROCESSED FOODS	GEN. MGR ASD	San Jose, Costa Rica
7/12/94			POLYMER de COSTA RICA	HUMAN RESOURCES	DIRECTOR HUMAN RESOURCES	San Jose, Costa Rica
7/11/94			CHIQUITA BRANDS, INC.	QUALITY ENGINEERING	PROJECT ENGINEER	San Jose, Costa Rica
7/12/94			MERCADEO UNIDO S.A.	FINANCE	FINANCE MANAGER	Springdale, OH
6/22/94			JOHN MORRELL & CO.	TECHNICAL SERVICES	DIRECTOR OF OPERATIONS SUPPORT	Panama City, Panama
7/11/94		X	POLYMER UNITED	MARKETING	REGIONAL DIR. SALE & MKTG	Cincinnati, OH
6/22/94			JOHN MORRELL & CO.	MIS	MANAGER INFORMATION ENGINEERING	San Jose, Costa Rica
7/14/94			COBAL	CONTROLLERS	CONTROLLER	Waltham, MA
6/28/94			CHIQUITA BRANDS, N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Cincinnati, OH
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	UNITED FRUIT VENTURES	SR VP - OPERATIONS	Armuelles, Panama
7/8/94			CHIRIQUI LAND COMPANY	OPERATIONS	AREA SUPERINTENDENT	Guapiles, Costa Rica
7/8/94			COBAL	OPERATIONS	DIST. SUPT.	San Jose, Costa Rica
7/11/94			CHIQUITA BRANDS, INC.	QUALITY & ENGINEERING	DIRECTOR ENGINEERING	San Jose, Costa Rica
6/28/94			CHIQUITA TROPICAL PRODUCTS	LEGAL	LEGAL COUNSEL	San Pedro Sula, Honduras
7/7/94		X	NUMAR	PROCESSED FOODS	GM NUMAR, HONDURAS	Cincinnati, OH
7/12/94			CHIQUITA BRANDS, INC.	DOMESTIC ACCOUNTING	MGR, INFO SYSTEMS	Cincinnati, OH
6/22/94			CHIQUITA BRANDS CO., N.A.	MARKETING	V.P. CONSUMER AND TRADE MARKETING	Cincinnati, OH
6/22/94			JOHN MORRELL & CO.	MARKETING	SR. BRAND MANAGER	Cincinnati, OH
7/6/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGIONAL SALES MANAGER	Mississauga, Ontario
6/28/94			FRUPAC	FRUPAC	V.P. FINANCE & ADMINISTRATION	Philadelphia, PA
6/28/94			COBIGUA	LEGAL	DIRECTOR LEGAL DEPT.	Guatemala City, Guatemala
7/8/94			CHIRIQUI LAND COMPANY	OPERATIONS	ASSISTANT MANAGER	Armuelles, Panama
6/28/94			JOHN MORRELL & CO.	PURCHASING	PURCHASING MANAGER	Sioux Falls, SD
7/8/94			JOHN MORRELL & CO.	FRESH MEAT	REGIONAL SALES MGR	Wichita, KS
7/18/94			COBAL	CONTROLLERS	ASST. CONTROLLER	San Jose, Costa Rica
7/14/94			POLYMER UNITED	OPERATIONS	MANAGER BOX PLANT	San Pedro Sula, Honduras
7/13/94			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPERINTENDENT LABOR RELATIONS	Armuelles, Panama
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER SYSTEMS SOFTWARE	Cincinnati, OH
7/21/94		X	CHIRIQUI LAND COMPANY	OPERATIONS	GENERAL MANAGER	Armuelles, Panama

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Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
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REPORT DUE: JULY 15, 1994

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
6/28/94			CHIQUITA S.A.	OPERATIONS	ALLOCATION MANAGER	Geneva, Switzerland
6/22/94			CHIQUITA BRANDS, INC.	OPERATIONS	MGR FINANCE & OPS CONTROL	Cincinnati, OH
6/28/94			FRUITEXPRESS PTY. LTD.	EXECUTIVE	GENERAL MANAGER	Adelaide, S. Australia
7/29/94			COBAL	OPERATIONS	DISTRICT SUPERINTENDENT	San Jose, Costa Rica
6/30/94			CHIQUITA CITRUS PACKERS	FINANCE	CONTROLLER/OPERATIONS ADMIN	FL. Pierce, FL
7/18/94			POLYMER UNITED	OPERATIONS	GENERAL MANAGER	San Pedro Sula, Honduras
6/22/94			JOHN MORRELL & CO.	ADMINISTRATION	VICE PRESIDENT - PROC. MEATS	Sioux Falls, SD
6/30/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
7/11/94			FRIDAY CANNING CORPORATION	EXECUTIVE	PRESIDENT	New Richmond, WI
6/27/94			CIA. AGRICOLA DEL GUAYAS	CONTROLLERS	CONTROLLER	Quayaquil, Ecuador
6/27/94			CHIQUITA BRANDS CO., N.A.	TERMINAL OPERATIONS	PORT MANAGER	Gulport, MS
7/6/94			CALIFORNIA DAY FRESH FOODS	OPERATIONS	DISTRIBUTION MANAGER	Glendora, CA
7/11/94			CHIQUITA BRANDS, INC.	OPERATIONS	DIRECTOR LINER SERVICES	Cincinnati, OH
6/22/94			CHIQUITA BRANDS, INC.	MARITROP	VICE PRESIDENT	Cincinnati, OH
7/29/94			CHIQUITA INTERNATIONAL, LTD.	CONTROLLERS	ASST. DIVISION CONTROLLER	Tapachula, Mexico
6/28/94			CHIQUITA BRANDS, INC.	QUALITY ENGINEERING	MANAGER P.I.T.	San Jose, Costa Rica
7/14/94			CHIQUITA BRANDS NEW ZEALAND	FINANCE	DIR. FINANCE & ADMIN.	Auckland, New Zealand
7/6/94			CHIQUITA BRANDS, INC.	OPERATIONS	VICE PRESIDENT	Cincinnati, OH
7/6/94			AMERICAN PRODUCE	EXECUTIVE	PRESIDENT	Los Angeles, CA
7/11/94			CHIQUITA BRANDS, INC.	CONTROLLER'S	DIRECTOR, TRANSPORTATION ACCOUNTING	Cincinnati, OH
7/6/94			JOHN MORRELL & CO.	MILITARY	ASST. VP & INT'L. MILITARY SALES MGR	Cincinnati, OH
6/23/94			JOHN MORRELL & CO.	HUNTER PACKING COMPANY	CONTROLLER	Hazelwood, MO
7/6/94			CIL	OPERATIONS	MANAGER SCHEDULING	Antwerp, Belgium
7/7/94			UNIMAR	PROCESSED FOODS	GENERAL MANAGER	Managua, Nicaragua
7/6/94			CHIQUITA TROPICAL PRODUCTS	HUMAN RESOURCES	DIRECTOR HUMAN RESOURCES	San Jose, Costa Rica
7/6/94			POLYMER de COSTA RICA	FINANCE	DIRECTOR OF FINANCE	San Jose, Costa Rica
7/21/94			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	MANAGER TAX OPERATIONS	Cincinnati, OH
7/6/94			CALIFORNIA DAY FRESH FOODS	SALES	SALES MANAGER	Glendora, CA
7/6/94			DUNAND ET COMPAGNIE DES BANANE	EXECUTIVE	PRESIDENT, DIRECTOR GENERAL	Paris, France
7/12/94			CHIQUITA BRANDS, INC.	CONTROLLER'S	MANAGER INFORMATION SYSTEMS	Cincinnati, OH
7/29/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MGR INT'L COMPENSATION	Cincinnati, OH
6/22/94			JOHN MORRELL & CO.	FRESH MEAT SALES	REGION MANAGER	Cincinnati, OH
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	OFFICE SERVICES	MANAGER TELECOMMUNICATIONS	Cincinnati, OH
7/21/94			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Bocas, Panama
7/18/94			AGROINDUSTRIAL LOS LAGOS	OPERATIONS	PROJECT MANAGER	Santiago, DR
7/21/94			CHIRIQUI LAND COMPANY	OPERATIONS	PORT SUPERINTENDENT	Bocas, Panama
7/6/94			POLYMER	FINANCE	MGR. ACCOUNTING	Bocas, Panama
7/13/94			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPERINTENDENT AGRI.	Armuellies, Panama
7/29/94			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPT. LABOR RELATIONS	Bocas, Panama
6/27/94			CIA. AGRICOLA DEL GUAYAS	OPERATIONS	DIRECTOR OF OPERATIONS	Guayaquil, Ecuador
7/21/94			CHIQUITA TROPICAL PRODUCTS	LEGAL	LEGAL COUNSEL	San Jose, Costa Rica

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REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
7/8/94			CHIRIQUI LAND COMPANY	OPERATIONS	MANAGER TECHNICAL SERVICES	Armuellon, Panama
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
7/29/94			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE AFFAIRS	VICE PRESIDENT-CORPORATE AFFAIRS	Cincinnati, OH
8/28/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
7/29/94			CHIQUITA BRANDS, INC.	INTERNAL AUDIT	AUDIT SPECIALIST	Cincinnati, OH
7/8/94			CHIRIQUI LAND COMPANY	FINANCE	SR. FINANCIAL ANALYST	Armuellon, Panama
7/8/94			CHIRIQUI LAND COMPANY	TOC	TOC COORDINATOR	Armuellon, Panama
8/22/94			CHIQUITA BRANDS, N.A.	CB-NA BANANA SALES	REGION SALES VP	Cincinnati, OH
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	CORPORATE RISK MANAGER	Cincinnati, OH
8/28/94			CIL	FINANCE	ACCTG. DIR	Antwerp, Belgium
8/22/94			CHIQUITA TROPICAL PRODUCTS, N.A.	SALES	SENIOR ACCOUNT MANAGER	Atlanta, GA
7/11/94			CHIQUITA BRANDS, INC.	OPERATIONS	CHARTERING MANAGER	Cincinnati, OH
8/22/94			CHIQUITA BRANDS, INC.	OPERATIONS	MANAGER ACCOUNTING	Cincinnati, OH
7/29/94			CHIQUITA BRANDS, INC.	TRANSPORTATION	MARKETING ANALYST	Cincinnati, OH
7/19/94			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	DIRECTOR AUDIT	Cincinnati, OH
7/8/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	DIRECTOR LOGISTICS AND PROD. CONTROL	Cincinnati, OH
8/22/94			JOHN MORRELL & CO.	TRANSPORTATION	ASSISTANT VICE PRESIDENT	Cincinnati, OH
8/22/94			CHIQUITA BRANDS, INC.	OPERATIONS	SENIOR MANAGER, MARKET DEVELOPMENT	Cincinnati, OH
8/22/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. VICE PRESIDENT SALES N.A.	Cincinnati, OH
8/22/94			MARITROP TRADING CORPORATION	MATERIALS & SUPPLY	MANAGER SUPPLY LOGISTICS	Cincinnati, OH
8/22/94			CHIQUITA BRANDS CO., N.A.	QUALITY ASSURANCE	DIRECTOR TECH SALES AND QUALITY ASSURANCE	Cincinnati, OH
7/7/94		X	NUMAR	ADMINISTRATION	ADMINISTRATIVE DIRECTOR	San Pedro Sula, Honduras
7/11/94			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. FINANCIAL ANALYST	San Jose, Costa Rica
8/28/94			TELA RAILROAD COMPANY	OPERATIONS	DIRECTOR AGRICULTURE	La Lima, Honduras
8/23/94			JOHN MORRELL & CO.	MILITARY SALES	DIRECTOR - EASTERN REGION	Atlanta, GA
7/8/94			CHIQUITA BRANDS CO., N.A.	INLAND TRANSPORTATION	DIR. CONTAINER OPERATIONS	Wilmington, DE
8/22/94			CHIQUITA BRANDS CO., N.A.	CTP NORTH AMERICA	MANAGER FINANCIAL ANALYSIS	Cincinnati, OH
7/11/94			FRUPAC	OPERATIONS	OPERATIONS DIRECTOR	Santiago, Chile
7/18/94			CHIRIQUI LAND COMPANY	OPERATIONS	ENGLISH SCHOOL PRINCIPAL	Bocas, Panama
8/29/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	SENIOR COUNSEL	Cincinnati, OH
7/21/94			JOHN MORRELL & CO.	SALES	VP-NATIONAL SALES	Minneapolis, MN
8/28/94			JOHN MORRELL & CO.	N.E. SALES	REGION MANAGER	Latham, NY
8/28/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	REGIONAL SALES MANAGER	Cleveland, OH
8/22/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	REGIONAL SALES MANAGER	W. Chicago, IL
7/18/94			CHIQUITA BRANDS, INC.	QUALITY & ENGINEERING	FIELD PACKAGING ENG.	San Jose, Costa Rica
7/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	AUDIT MANAGER	Cincinnati, OH
8/22/94			CHIQUITA BRANDS, INC.	DOMESTIC ACCOUNTING	MANAGER PAYROLL	Cincinnati, OH
7/7/94			NUMAR	PROCESSED FOODS	DIRECTOR TECH SVCS.	San Jose, Costa Rica
7/14/94			PROGRESSIVE PRODUCE CO.	ADMINISTRATION	VICE PRESIDENT	Los Angeles, CA
7/29/94			FRUPAC	SALES	PRODUCT MGR.	Philadelphia, PA

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CHIQUITA NSD

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REC'D RESPONSE	NAME	X IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
6/22/94			JOHN MORRELL & CO.	DINNER BELL/MORRELL MKT	BRAND MANAGER	Cincinnati, OH
7/8/94			CALIFORNIA DAY FRESH FOODS	EXECUTIVE	VICE PRESIDENT	Glendora, CA
6/22/94			CHIQUITA BRANDS, INC.	INTL BUSINESS DEVELOPME	DIRECTOR, INTERNATIONAL DEVELOPMENT	Cincinnati, OH
6/30/94			CHIQUITA BRANDS, INC.	OPERATIONS	SR. DIRECTOR, QUALITY ASSURANCE	Cincinnati, OH
7/11/94			FRUPAC	OPERATIONS	MANAGING DIRECTOR	Santiago, Chile
7/21/94			CIA, FRUTERA DE SEVILLA	MIS	MANAGER MIS	Medellin, Colombia
7/8/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	DIRECTOR MARKETING	Cincinnati, OH
7/8/94			CHIQUITA BRANDS, INC.	DOMESTIC OPERATIONS	ACCOUNTING MANAGER	Cincinnati, OH
6/22/94			JOHN MORRELL & CO.	TECH SERVICES	MANAGER	Springdale, OH
7/8/94			H.L. BANANA	EXECUTIVE	GENERAL MANAGER	Adelaide, Australia
7/18/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	DIRECTOR SALES, N.A./WORLDWIDE MKTG	Cincinnati, OH
7/18/94			BANANA SUPPLY CO.	EXECUTIVE	VICE PRESIDENT	Miami, FL
6/22/94			JOHN MORRELL & CO.	HUMAN RESOURCES	V.P. HUMAN RESOURCES, JM & CO.	Sioux Falls, SD
7/8/94			SOLAR AQUA FARMS	EXECUTIVE	PRESIDENT	Sun City, CA
7/8/94			CALIFORNIA DAY FRESH FOODS	ENGINEERING	MAINTENANCE/ENGINEERING MANAGER	Glendora, CA
7/8/94			CALIFORNIA DAY FRESH FOODS	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Glendora, CA
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	V.P. INFORMATION SYSTEMS	Cincinnati, OH
7/14/94			CIA, FRUTERA DE SEVILLA	OPERATIONS	GENERAL MANAGER - MEDELLIN	Medellin, Colombia
7/8/94			CIL	OPERATIONS	DIRECTOR LOGISTICS AND OPERATIONS	Antwerp, Belgium
6/22/94			MARITROP TRADING CORPORATION	AGROCHEMICALS	MANAGER AGROCHEMICALS	Cincinnati, OH
6/22/94			CHIQUITA BRANDS, INC.	OPERATIONS	SR. EXECUTIVE VICE PRESIDENT CBG	Cincinnati, OH
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR - INFORMATION SERVICES	Cincinnati, OH
7/11/94			JOHN MORRELL & CO.	ADMINISTRATION	GENERAL MGR. CHEMICAL DIV. SARATOGA SPEC	Northlake, IL
7/7/94		X	NUMAR	PROCESSED FOODS	GM NUMAR	San Jose, Costa Rica
7/11/94			COPACSA	OPERATIONS	GENERAL MANAGER	Tapachula, Mexico
6/27/94			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	VICE PRESIDENT AND TREASURER	Cincinnati, OH
6/22/94			JOHN MORRELL & CO.	PROCESSED MEATS	CORP. PRODUCT COORDINATOR	Springdale, OH
6/27/94			CHIQUITA BRANDS CO., N.A.	INLAND DISTRIBUTION	A.V.P. SALES PLANNING/CUSTOMER SERVICES	Cincinnati, OH
6/22/94			JOHN MORRELL & CO.	FINANCIAL ANALYSIS	MGR. PLANNING & ANALYSIS	Cincinnati, OH
7/8/94			CHIQUITA BRANDS, INC.	CONTROLLER'S	MGR MARKETING & MANAGEMENT	Cincinnati, OH
7/7/94			JOHN MORRELL & CO.	PORK PLANT OPERATION	VICE PRESIDENT	Sioux Falls, SD
7/29/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES VICE PRESIDENT	St. Louis, MO
7/12/94			CHIQUITA BANANA CO., B.V.	MARKETING	COUNTRY MANAGER	Prague, Czech Republic
7/11/94			JOHN MORRELL & CO.	PLANT OPERATIONS	MECHANICAL SUPERINTENDENT	Sioux Falls, SD
7/14/94			FRUPAC	OPERATIONS	COMMERCIAL DIRECTOR	Santiago, Chile
7/8/94			CHIRICUI LAND COMPANY	OPERATIONS	ASSOC. PHITOPATOLOGIST	Armuellies, Panama
6/22/94			MARITROP TRADING CORPORATION	ADMINISTRATION	DIRECTOR, MATERIALS & SUPPLY	Cincinnati, OH
7/11/94			CHIQUITA BRANDS, INC.	OPERATIONS	BUNKER COORDINATOR	Cincinnati, OH
7/18/94			CHIQUITA BRANDS CO., N.A.	SALES	MANAGER SALES PFI	Cincinnati, OH
6/28/94			CHIQUITA S.A.	FINANCE	DIRECTOR, FINANCIAL PLANNING - EUROPE	Geneva, Switzerland
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	VP CORPORATE HUMAN RESOURCES	Cincinnati, OH

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REC'D RESPONSE	NAME	X IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
7/21/94			CHIRIQUI LAND COMPANY	CONTROLLERS	EDP OPERATIONS COORDINATOR	Bocas, Panama
7/8/94			JOHN MORRELL & CO.	SIOUX CITY	CONTROLLER	Sioux City, IA
7/7/94			NUMAR	PROCESSED FOODS	V. P. FINANCE & ADMIN.	San Jose, Costa Rica
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Cincinnati, OH
7/7/94			CIL	OPERATIONS	ASST. VICE PRESIDENT	Hamilton, Bermuda
7/11/94		X	POLYMER UNITED	FINANCE	REGIONAL DIRECTOR FIN. & ADMIN.	Panama City, Panama
6/27/94			JOHN MORRELL & CO.	FRESH MEAT SALES	REGION MANAGER	Midlothian, WV
6/29/94			CHIQUITA BANANA COMPANY, B.V.	MARKETING	MGR. MARKETING-FRANCE	Paris, France
7/18/94			DUNAND ET COMPAGNIE DES BANANE	EXECUTIVE	SECRETARY	Paris, France
6/28/94			CHIQUITA BRANDS, INC.	OPERATIONS	ASST. VICE PRESIDENT TROPICAL BUSINESS DEV.	Cincinnati, OH
6/28/94			JOHN MORRELL & CO.	PRIVATE LABEL SALES	REGIONAL SALES MANAGER	Spokane, WA
7/8/94			CHIQUITA BRANDS CO., N.A.	FINANCE	FINANCE	Cincinnati, OH
7/29/94			COBAL	TREASURY	TREASURER	San Jose, Costa Rica
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	SECRETARY'S OFFICE	ASST. GENERAL COUNSEL & ASST. SECRETARY	Cincinnati, OH
7/12/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION ENGINEERING	Cincinnati, OH
7/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR DATA ADMINISTRATION	Cincinnati, OH
6/30/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION ENGINEERING	Cincinnati, OH
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	DIR. TREASURY ANALYSIS	Cincinnati, OH
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	ASST. V.P. TAXATION	Cincinnati, OH
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	CHAIRMAN & CEO	Cincinnati, OH
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	EXECUTIVE	PRESIDENT AND CHIEF OPERATING OFFICER	Cincinnati, OH
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Cincinnati, OH
6/28/94			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLERS	MANAGER	Critetobal, Panama
6/28/94			CIL	FINANCE	DIRECTOR, AFFILIATE ACCT.	Antwerp, Belgium
7/29/94			CHIQUITA BRANDS, INC.	ORGANIZATIONAL EFFECTIV	CONSULTANT	San Jose, Costa Rica
7/7/94			FRUPAC	SALES	SR. ACCOUNT MANAGER	Philadelphia, PA
6/28/94			JOHN MORRELL & CO.	PEYTON PACKING COMPANY	PERSONNEL MANAGER/P.A. MANAGER	El Paso, TX
7/6/94			CHIQUITA BRANDS CO., N.A.	BUSINESS DEVELOPMENT	DIRECTOR SALES ADMINISTRATION	Cincinnati, OH
7/11/94			CHIQUITA BRANDS, INC.	OPERATIONS	DIR. PROCUREMENT & MATERIALS MGMT.	Cincinnati, OH
7/7/94			SECCA S.A.	OPERATIONS	EXPORT MANAGER	San Jose, Costa Rica
7/12/94			CHIQUITA INTERNATIONAL LTD.	CONTROLLERS	BRANCH MANAGER	Hong Kong, Hong Kong
7/12/94			POLYMER de COSTA RICA	OPERATIONS	MGR. PRODUCTION SERVICES	San Jose, Costa Rica
7/6/94			SPIERS, N.V.	EXECUTIVE	CONTROLLER	Antwerp, Belgium
6/22/94			CHIQUITA BRANDS, INC.	FAR & MID EAST & EUROPE	V.P. ASIA - PACIFIC	Cincinnati, OH
7/6/94			DUNAND ET COMPAGNIE DES BANANE	EXECUTIVE	CHIEF FINANCIAL OFFICER	Paris, France
7/29/94			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Bocas, Panama
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER'S	MGR. ACCOUNTING	Cincinnati, OH
7/21/94		X	CHIRIQUI LAND COMPANY	CONTROLLERS	CONTROLLER	Bocas, Panama
7/11/94			GREAT WHITE FLEET	OPERATIONS	ASSISTANT MGR. OF OPERATIONS	Cincinnati, OH
6/30/94			COBAL	OPERATIONS	DISTRICT SUPERINTENDENT	San Jose, Costa Rica
7/14/94			CHIQUITA TROPICAL PRODUCTS	LEGAL	ATTORNEY	Panama City, Panama

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CHIQUITA NSD

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REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
7/11/94			JOHN MORRELL & CO.	EXECUTIVE	V.P. AND ASST. PLANT MANAGER	Sioux Falls, SD
7/18/94			CHIQUITA BRANDS INTERNATIONAL, I.	PROCESSED FOODS	MGR., MARKET Q&QC	Cincinnati, OH
7/8/94			JOHN MORRELL & CO.	PROCESSED MEATS	ASSISTANT VICE PRESIDENT	Sioux Falls, SD
7/7/94		X	NUMAR	PROCESSED FOODS	DIV MANAGER COTO	San Jose, Costa Rica
7/8/94			CHIQUITA BANANA COMPANY, B.V.	OPERATIONS	COUNTRY MGR - GREECE	Athens, Greece
8/22/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Mahwah, NJ
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	AVP - INFORMATION SERVICES	Cincinnati, OH
8/29/94			CBII	OPERATIONS	DIR. OPERATIONS	Martinique
7/18/94			JOHN MORRELL & CO.	SALES	VICE PRESIDENT	Cincinnati, OH
7/11/94			CHIQUITA INTERNATIONAL, LTD.	CONTROLLERS	CONTROLLER	Tapachula, Mexico
8/22/94			JOHN MORRELL & CO.	MIS	DIRECTOR INFORMATION SERVICES	Cincinnati, OH
7/19/94			JOHN MORRELL & CO.	CONTROLLER'S	CONTROLLER - PRICE AND EXPENSE	Cincinnati, OH
8/28/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SENIOR ACCOUNT MANAGER	Pleasanton, CA
7/8/94			COBAL	OPERATIONS	GENERAL MANAGER	San Jose, Costa Rica
7/12/94			CHIQUITA BRANDS, INC.	CONTROLLERS	CONTROLLER	Cincinnati, OH
7/12/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION ENGINEERING	Cincinnati, OH
7/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	MANAGER BENEFITS	Cincinnati, OH
7/13/94			CHIRIQUI LAND COMPANY	OPERATIONS	REGIONAL SIGATOKA SUPT.	Armuellies, Panama
8/28/94			TELA RAILROAD COMPANY	CONTROLLERS	ASST. CONTROLLER	La Lima, Honduras
7/8/94			CIL	QUALITY ASSURANCE	MGR. QUAL. ASSURANCE	Antwerp, Belgium
8/23/94			PASCUAL HERMANOS	OPERATIONS	CHIEF ADMINISTRATIVE OFFICER	Valencia, Spain
8/22/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Cincinnati, OH
8/28/94			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	DIR. CAP. INVESTMENT & PURCHASING	San Jose, Costa Rica
8/28/94			COBIGUA	OPERATIONS	GENERAL MANAGER, COBIGUA	Guatemala City, Guatemala
7/18/94			CHIQUITA TROPICAL PRODUCTS	LEGAL	ASSISTANT DIRECTOR LEGAL AND GOVT AFFAIRS	Panama City, Panama
7/18/94			CIA. FRUTERA DE SEVILLA	CONTROLLER	CONTROLLER	Santa Marta, Colombia
7/8/94			JOHN MORRELL & CO.	FOODSERVICE SALES	EASTERN REGION MANAGER	Boston, MA
7/12/94			COBAL	OPERATIONS	EXPORT SUPERINTENDENT	San Jose, Costa Rica
7/8/94			FRUPAC	SALES	STAFF SERVICES MGR.	Philadelphia, PA
8/22/94			JOHN MORRELL & CO.	COPAZ	VICE PRESIDENT AND GENERAL MANAGER	Springdale, OH
7/8/94			AMERICAN PRODUCE COMPANY	EXECUTIVE	CFO	
8/27/94			CIA. AGRICOLA DEL GUAYAS	OPERATIONS	ASST. TO GM	Guayaquil, Ecuador
7/29/94			CHIQUITA BRANDS, INC.	CONTAINER OPERATIONS	SUPERVISOR CONTAINERS	San Jose, Costa Rica
8/30/94			TELA RAILROAD COMPANY	OPERATIONS	SENIOR PRODUCTION MANAGER	La Lima, Honduras
7/21/94			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Bocas, Panama
7/13/94			CHIRIQUI LAND COMPANY	ENGINEERING	MECHANICAL SUPT.	Armuellies, Panama
8/23/94			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	V.P. TAX	Cincinnati, OH
8/28/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES MANAGER	Bothell, WA
7/11/94			CHIQUITA BRANDS, INC.	OPERATIONS	TECHNICAL SUPERINTENDENT	Cincinnati, OH
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER TELECOMMUNICATIONS	Cincinnati, OH
7/21/94			TELA RAILROAD COMPANY	TECH PROGRAMS & SERVICE	ASST DIR CROP PROT	La Lima, Honduras

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REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
6/30/94			COBIGUA	OPERATIONS	MGR. TECH SERVICES	Puerto Barrios, Guatemala
7/29/94			CHIRIQUI LAND COMPANY	OPERATIONS	PRODUCTION MANAGER	Armuelles, Panama
7/8/94			COBAL	OPERATIONS	SUPT. TECH SERVICES	San Jose, Costa Rica
7/8/94			COBIGUA	OPERATIONS	TQC MANAGER	Puerto Barrios, Guatemala
7/12/94			CHIQUITA BRANDS, INC.	PROCESSED FOODS	MANAGER PLANNING & ANALYSIS	Cincinnati, OH
6/22/94			CHIQUITA BRANDS CO., N.A.	CONTAINER MAINTENANCE	MGR. CONTAINER MAINTENANCE	Gulport, MS
7/18/94			MUNDIMAR	CONTROLLERS	CONTROLLER	San Jose, Costa Rica
7/7/94			NUMAR	FINANCE	FINANCE MANAGER	San Jose, Costa Rica
7/8/94			CHIRIQUI LAND COMPANY	LEGAL	DIVISION LAWYER	Boose, Panama
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	V.P., GENERAL COUNSEL & SECRETARY	Cincinnati, OH
6/23/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIRECTOR - ORGANIZATION DEVELOPMENT	Cincinnati, OH
7/18/94		X	CHIQUITA TROPICAL PRODUCTS	OPERATIONS	MANAGER PURCHASING - CTP	San Jose, Costa Rica
6/27/94			CHIQUITA BRANDS, INC.	MARITROP	MANAGER PURCHASE PACKAGING	Cincinnati, OH
7/11/94			FRUPAC	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Santiago, Chile
7/8/94			CHIRIQUI LAND COMPANY	MIS	MGR. EDP	Armuelles, Panama
6/29/94			COBAL	OPERATIONS	SUPT. ENGINEERING	San Jose, Costa Rica
6/30/94			COBAL	OPERATIONS	MGR. TECH SERVICES	San Jose, Costa Rica
6/28/94			CHIQUITA BRANDS, N.A.	CB-NA BANANA SALES	DIR. CORPORATE ACCOUNTS-EAST	Cincinnati, OH
6/28/94			FRUPAC	MARKETING	SR.SALES/PRODUCT MGR.	Philadelphia, PA
7/21/94			CALIFORNIA DAY FRESH FOODS	OPERATIONS	INV. MANAGER	Glendora, CA
7/8/94			JOHN MORRELL & CO.	OPERATIONS	REGIONAL SALES MGR	Los Angeles, CA
6/23/94			CHIQUITA BRANDS CO., N.A.	CB-NA SALES	REGION SALES MANAGER	Houston, TX
6/27/94			JOHN MORRELL & CO.	MILITARY SALES	DIRECTOR - WESTERN REGION	Redmond, WA
7/11/94			NICHOL GROUP PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Melbourne, Victoria, Australia
6/22/94			CHIQUITA BRANDS, INC.	CONTOLLERS	MANAGER OPERATIONS & CONTROL	Cincinnati, OH
6/29/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES MANAGER	Norcross, GA
7/12/94			JOHN MORRELL & CO.	COPAZ	EXECUTIVE VICE PRESIDENT	Springdale, OH
7/6/94			JOHN MORRELL & CO.	SARATOGA SPECIALTIES	GENERAL SALES MANAGER	Elmhurst, IL
6/28/94			TELA RAILROAD COMPANY	CONTROLLERS	ASST. CONTROLLER	La Lima, Honduras
7/13/94			CHIRIQUI LAND COMPANY	CONTROLLERS	MANAGER EDP	Armuelles, Panama
6/22/94		X	TELA RAILROAD COMPANY	CONTROLLERS	DIVISION CONTROLLER	La Lima, Honduras
6/28/94			CHIQUITA BRANDS, INC.	PROCESSED FOODS	DIRECTOR DEVELOPMENT	Cincinnati, OH
7/13/94			CHIRIQUI LAND COMPANY	OPERATIONS	AREA SUPT.	Armuelles, Panama
7/18/94			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	SR. V.P. REGION MANAGER	Panama City, Panama
7/28/94			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SECURITY	L A SECURITY COORDINATOR	San Jose, Costa Rica
7/6/94			FRUPAC	OPERATIONS	PRODUCTION MANAGER	Santiago, Chile
6/28/94			CHIQUITA BRANDS CO., N.A.	CB-NA MARKETING	DIVISION MARKETING MANGER	Cincinnati, OH
7/12/94			BANANA SUPPLY CO.	EXECUTIVE	PRESIDENT	Miami, FL
6/28/94			CHIQUITA S.A.	EXECUTIVE	GENERAL MANAGER	Geneva, Switzerland
6/22/94		X	TELA RAILROAD COMPANY	OPERATIONS	GENERAL MANAGER	La Lima, Honduras
6/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	ASSISTANT GENERAL COUNSEL	Cincinnati, OH

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REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
8/28/94			JOHN MORRELL & CO.	CENTRAL SALES	REGION MANAGER	St. Louis, MO
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
8/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	MGR LATIN AMERICAN TAX OPERATIONS	Cincinnati, OH
7/8/94			CALIFORNIA DAY FRESH FOODS	OPERATIONS	DIRECTOR	Glendora, CA
8/22/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	MGR. PRODUCT & PROCESS DEVELOPMENT	Cincinnati, OH
8/22/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	VP SALES	Cincinnati, OH
7/29/94		X	CHIRIQUI LAND COMPANY	OPERATIONS	PORT SUPERINTENDENT	Bocas, Panama
7/13/94			CHIRIQUI LAND COMPANY	QUALITY CONTROL	DIRECTOR QUALITY CONTROL	Armuetles, Panama
8/23/94			CHIQUITA BRANDS, INC.	OPERATIONS	SR. V.P. CBG	Cincinnati, OH
7/8/94			CALIFORNIA DAY FRESH FOODS	OPERATIONS	QUALITY CONTROL MANAGER	Glendora, CA
7/11/94			CHIQUITA BRANDS, INC.	CONTROLLER'S	ASST V.P. TRANSPORTATION ACCTG.	Cincinnati, OH
7/29/94			CIL	FINANCE	DIRECTOR, ACCOUNTING	Antwerp, Belgium
7/11/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER PC SUPPORT	Cincinnati, OH
7/14/94			CHIQUITA BRANDS, INC.	OPERATIONS	GEN. MGR. - GWF S. PACIFIC	Auckland, New Zealand
7/11/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIRECTOR BENEFITS AND COMPENSATION	Cincinnati, OH
7/13/94			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. ADM. SERVICES	San Jose, Costa Rica
8/30/94			CHIQUITA ITALIA, S.p.A.	SALES	DIRECTOR SALES/NORTH	Milan, Italy
7/11/94		X	POLYMER UNITED	OPERATIONS	REGIONAL DIRECTOR MANUF.	Panama City, Panama
7/29/94			POLYMER	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica
7/29/94			CIA. FRUTERA DE SEVILLA	OPERATIONS	TECHNICAL SERVICES MANAGER	Santa Marta, Colombia
7/12/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
7/7/94			CHIQUITA BRANDS, N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Sacramento, CA
7/19/94			POLYMER UNITED	OPERATIONS	GM - PLASTIPAK/DIR. OPS.	San Pedro Sula, Honduras
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	SENIOR COUNSEL	Cincinnati, OH
7/21/94			JOHN MORRELL & CO.	TREASURY	ASST. TREASURER	Cincinnati, OH
7/7/94			NUMAR	CONTROLLERS	AREA CONTROLLER	San Jose, Costa Rica
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIR INT'L & ACQUISITION SUPPORT	Cincinnati, OH
7/8/94			FRUPAC	SALES	ACCOUNT MGR.	Philadelphia, PA
7/18/94		X	CIA. PROCESSADORA DE FRUTAS	CONTROLLER'S	CONTROLLER	Bocas, Panama
7/8/94			CHIRIQUI LAND COMPANY	TRANSPORT/EXPORT	SUPT. TRANS/EXPORT	Armuetles, Panama
7/19/94			CHIQUITA BRANDS, INC.	FAR & MID EAST & ITALY	DIRECTOR FINANCE & ACCTG.-FAR EAST REGION	Cincinnati, OH
8/28/94			JOHN MORRELL & CO.	CONTROLLERS	CONTROLLER	Sioux Falls, SD
7/11/94			CHIQUITA BRANDS, INC.	CONTROLLER'S	DIR. TRANSPORTATION ACCOUNTING	Cincinnati, OH
8/22/94			CHIQUITA BRANDS CO., N.A.	INLAND DISTRIBUTION	VICE PRESIDENT LOGISTICS	Cincinnati, OH
7/8/94			FRIDAY CANNING CORPORATION	SALES	INTL. SALES MGR.	New Richmond, WI
8/22/94			BRUIGOM EN VISSER, B.V.	EXECUTIVE	CONTROLLER	Netherlands
7/29/94			POLYMER	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica
7/12/94			COBAL	OPERATIONS	MANAGER FINANCIAL ANALYSIS	San Jose, Costa Rica
7/21/94		X	CHIRIQUI LAND COMPANY	CONTROLLERS	ASST. CONTROLLER	Bocas, Panama
7/11/94			CHIQUITA BRANDS, INC.	OPERATIONS	CHIEF PILOT	Panama City, Panama
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	GENERAL COUNSEL - JOHN MORRELL	Cincinnati, OH

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REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
7/18/94			CBI-PROCESSED FRUIT INGREDIENTS	HUMAN RESOURCES	MANAGER HUMAN RESOURCES	San Jose, Costa Rica
6/28/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Portland, OR
6/22/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIVISION MARKETING MANAGER	Cincinnati, OH
7/28/94		X	TELA RAILROAD COMPANY	OPERATIONS	MANAGER - COBALISA	La Lima, Honduras
6/27/94			CHIQUITA BRANDS CO., N.A.	CONTAINER OPERATIONS	DIR. CONTAINER OPERATIONS	San Jose, Costa Rica
7/18/94			CIA. FRUTERA DE SEVILLA	LEGAL	LEGAL COUNSEL	Santa Marta, Colombia
7/18/94		X	CHIQUITA BRANDS, N.A.	PROCESSED FRUIT INGREDI	CONTROLLER	Cincinnati, OH
7/18/94		X	CHIQUITA BRANDS INTERNATIONAL, I.	LAW	VICE PRESIDENT LABOR RELATIONS	Cincinnati, OH
6/23/94			CHIQUITA BANANA COMPANY, B.V.	MARKETING	REG. MGR. SWITZ/AUS.	Zurich, Switzerland
7/7/94			NUMAR	PROCESSED FOODS	GM PALMA TICA	San Jose, Costa Rica
6/29/94			COBAL	OPERATIONS	AGRI. SERVICES MANAGER	Quapiles, Costa Rica
7/18/94			JOHN MORRELL & CO.	GREAT BEND	CONTROLLER	Great Bend, KS
6/22/94			CHIQUITA BRANDS CO., N.A.	FINANCIAL ANALYSIS	CORPORATE PLANNER	Cincinnati, OH
7/18/94			CHIQUITA BANANA COMPANY, B.V.	PROCESSED FRUIT INGREDI	TECH SALES MGR	Zwijndrecht, Netherlands
7/18/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	MANAGER STAFFING	Cincinnati, OH
7/8/94			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	V.P.	Panama City, Panama
8/11/94		X	CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Charlotte, NC
7/11/94			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	V.P. CHIEF FINANCIAL OFFICER	Cincinnati, OH
7/14/94			FRIDAY CANNING CORPORATION	SALES & MARKETING	VICE PRESIDENT	New Richmond, WI
7/8/94			FRUDOCA	CONTROLLERS	CONTROLLER	San Diego, DR
7/11/94			CHIQUITA BRANDS, INC.	QUALITY ENGINEERING	MGR. PACK TECH CENTER	San Jose, Costa Rica
7/18/94			CHIRIQUI LAND COMPANY	ENGINEERING	SUPT. ELECTRICAL	Bocas, Panama
7/8/94			ACEITERA CORONA	PROCESSED FOODS	GENERAL MANAGER	Managua, Nicaragua
7/7/94			CHIRIQUI LAND COMPANY	ENGINEERING	CHIEF OF ENGINEERING	Bocas, Panama
7/21/94			CALIFORNIA DAY FRESH FOODS	EXECUTIVE	GROUP EXECUTIVE/FRESH JUICES	Glendora, CA
7/8/94			CUKRA DEVELOPMENT CO.	ACCOUNTING	GENERAL ACCOUNTANT	Managua, Nicaragua
7/7/94			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	CORPORATE PLANNER	Cincinnati, OH
6/22/94			CHIRIQUI LAND COMPANY	OPERATIONS	MANAGER INDUSTRIAL RELATIONS	Armuellon, Panama
7/13/94			CHIRIQUI LAND COMPANY	OPERATIONS	SIGATOKA EXTENSION MANAGER	Bocas, Panama
8/16/94			CHIQUITA ITALIA, S.p.A.	SALES	ALLOCATION MANAGER	Rome, Italy
6/30/94			CHIQUITA BRANDS, INC.	OPERATIONS	ASST. VICE PRESIDENT TROPICAL ACCOUNTING	Cincinnati, OH
7/12/94			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Armuellon, Panama
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER'S	MANAGER ACCOUNTING	Cincinnati, OH
6/22/94			POLYMER de COSTA RICA	OPERATIONS	VICE PRESIDENT POLYMER	San Jose, Costa Rica
7/8/94			JOHN MORRELL & CO.	FRESH MEAT SALES	REGION MANAGER	Danville, CA
6/26/94			CHIQUITA BRANDS, INC.	DOMESTIC ACCOUNTING	CONTROLLER	Cincinnati, OH
7/12/94			BANANA SUPPLY CO.	FINANCE	V.P. FINANCE & ADMIN, CAO	Miami, FL
7/12/94			JOHN MORRELL & CO.	LOGISTICS	DIRECTOR CUSTOMER SERVICE	Cincinnati, OH
6/22/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Deerfield, IL
6/30/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	AVP INFORMATION SERVICES	Cincinnati, OH
6/22/94			JOHN MORRELL & CO.	SALES	PRIVATE LABEL SALES MGR	Sioux Falls, SD

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7/12/94			CHIKUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	DIRECTOR, INTERNAL AUDIT	Cincinnati, OH
6/23/94			JOHN MORRELL & CO.	EXECUTIVE	PRESIDENT & CEO	Cincinnati, OH
7/7/94			NUMAR	MARKETING	VICE PRESIDENT MARKETING	San Jose, Costa Rica
6/22/94			CHIKUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIRECTOR - HUMAN RESOURCES	Cincinnati, OH
6/22/94			CHIKUITA TROPICAL PRODUCTS	CONTROLLERS	MGR. CONSOL & GEN. ACCT.	San Jose, Costa Rica
6/22/94			CHIKUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Cincinnati, OH
7/8/94			JOHN MORRELL & CO.	SALES	PRIVATE LABEL REG. SALES MGR	Hazelwood, MO
6/27/94			UNITED BRANDS JAPAN, LTD.	EXECUTIVE	MANAGER, MARKETING	Tokyo, Japan
7/8/94			CHIKUITA BRANDS INTERNATIONAL, I.	MIS	MGR. INFORMATION SECURITY	Cincinnati, OH
6/28/94			JOHN MORRELL & CO.	FOODSERVICE SALES	SOUTHERN REGION MANAGER	Tamarac, FL
6/22/94			JOHN MORRELL & CO.	GRAPHIC ARTS	DIRECTOR GRAPHIC ARTS	Cincinnati, OH
6/22/94			CHIKUITA BRANDS INTERNATIONAL, I.	CONTROLLER'S	DIRECTOR FINANCIAL ACCOUNTING	Cincinnati, OH
7/8/94			CHIKUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Washington, D.C.
7/28/94			FRUPAC	ACCOUNTING	ACCOUNTING MGR.	Philadelphia, PA
6/22/94			CHIKUITA BRANDS INTERNATIONAL, I.	OFFICE SERVICES	RELOCATION COORDINATOR	Cincinnati, OH
6/28/94			CHIKUITA BANANA COMPANY, B.V.	MARKETING	COUNTRY MANAGER, NETHERLANDS	Zwijndrecht, Netherlands
7/14/94			CHIKUITA BRANDS NEW ZEALAND	OPERATIONS	COUNTRY MGR-AUSTRALIA	Auckland, New Zealand
7/12/94			CHIKUITA BRANDS, INC.	QUALITY ENGINEERING	DIRECTOR TROPICAL QUALITY ASSURANCE	San Jose, Costa Rica
7/21/94		X	CHIRIGUI LAND COMPANY	CONTROLLERS	CONTROLLER	Armuellas, Panama
8/8/94			JOHN MORRELL & CO.	SALES	E. CENTRAL SALES MANAGER	Cincinnati, OH
6/22/94			CHIKUITA BRANDS INTERNATIONAL, I.	DINING SERVICES	EXECUTIVE CHEF	Cincinnati, OH
7/12/94			AGROINDUSTRIAL LOS LAGOS	CONTROLLERS	ASST. CONTRÖLLER	San Jose, Costa Rica
7/7/94			CHIKUITA BRANDS, INC.	ORGANIZATIONAL EFFECTIV	CONSULTANT	San Jose, Costa Rica
7/11/94			CHIKUITA BRANDS, INC.	TERMINAL OPERATIONS	MANAGER, WESTERN DIV.	Wilmington, CA
6/23/94			CHIKUITA BRANDS, N.A.	CB-NA BANANA SALES	DIR. CORPORATE ACCTS.-WEST	Costa Mesa, CA
6/22/94			CHIKUITA BRANDS CO., N.A.	CTP NORTH AMERICA	PRESIDENT, CHIKUITA BANANA, N.A.	Cincinnati, OH
6/28/94			JOHN MORRELL & CO.	FRESH MEAT SALES	REGION MANAGER	St. Louis, MO
7/8/94			CHIKUITA ITALIA, S.p.A.	OPERATIONS	SR TECHNICAL ADVISOR	Canary Islands
7/29/94			CHIKUITA BRANDS, INC.	CONTROLLER'S	MANAGER ACCOUNTING	Cincinnati, OH
7/21/94			CHIKUITA BRANDS INTERNATIONAL, I.	FINANCIAL ANALYSIS	CORPORATE PLANNER	Cincinnati, OH
6/30/94			CHIKUITA BRANDS CO., N.A.	PROCESSED FOODS	DIRECTOR, QA & QC SYSTEMS	Cincinnati, OH
7/11/94			CHIKUITA BRANDS, INC.	TRANSPORTATION	MANAGER SCHEDULING	Cincinnati, OH
6/22/94			JOHN MORRELL & CO.	NATIONAL SALES	MGR., SALES OPERATIONS	Minneapolis, MN
6/28/94			CIL	OPERATIONS	V.P. MARKETING & LOGISTICS	Hamilton, Bermuda
7/21/94			JOHN MORRELL & CO.	SIOUX CITY	GENERAL MANAGER	Sioux City, IA
7/14/94			CHIKUITA BRANDS, INC.	QUALITY/ENGINEERING	MIS CONSULTANT	San Jose, Costa Rica
6/29/94			CHIKUITA BRANDS, INC.	CONTROLLER'S	SPECIAL PROJECTS	Cincinnati, OH
7/12/94			CHIKUITA BRANDS INTERNATIONAL, I.	TAX	TAX COUNSEL	Cincinnati, OH
6/22/94			CHIKUITA BRANDS CO., N.A.	MARKETING	DIRECTOR MARKETING	Cincinnati, OH
7/21/94			JOHN MORRELL & CO.	MGMT. PORK DIVISION	DIRECTOR MGMT & OPERATIONS ANALYSIS	Cincinnati, OH
6/22/94			CHIKUITA BRANDS INTERNATIONAL, I.	LAW	CORPORATE COUNSEL	Cincinnati, OH

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Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD APRIL 1 - JUNE 30, 1994

REPORT DUE: JULY 15, 1994

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
7/8/94			CHIRIQUI LAND COMPANY	FINANCE	CHIEF ADMIN. OFFICER	Armuelles, Panama
7/21/94			CHIQUITA BRANDS, INC.	QUALITY ENGINEERING	SR. MANAGER TRANSPORTATION ENG.	San Jose, Costa Rica
8/30/94			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	MGR. RISK CONTROL	Cincinnati, OH
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
8/30/94			CHIQUITA BRANDS, N.A.	CB-NA BANANA SALES	SENIOR ACCOUNT MANAGER	Akron, OH
8/30/94			JOHN MORRELL & CO.	FRESH MEAT SALES	SALES MANAGER	Sioux Falls, SD
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	MANAGER TOC	Cincinnati, OH
8/27/94			UNITED BRANDS JAPAN, LTD.	EXECUTIVE	EXECUTIVE V.P. US JAPAN (CHIQUITA)	Tokyo, Japan
7/7/94			UNIMAR	ACCOUNTING	GENERAL ACCOUNTANT	Managua, Nicaragua
8/28/94			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER'S	V.P. & CONTROLLER	Cincinnati, OH
7/8/94			FRIDAY CANNING CORPORATION	ADMINISTRATION	SENIOR VICE PRESIDENT	New Richmond, WI
7/8/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	V.P. FINANCE CPG	Cincinnati, OH
7/18/94		X	CHIQUITA BRANDS NEW ZEALAND	FINANCE	ACCOUNTING MANAGER	Auckland, New Zealand
7/12/94			COBAL	MIS	MIS DIRECTOR	San Jose, Costa Rica
7/29/94			CHIQUITA TROPICAL PRODUCTS	LEGAL	DIR. LEGAL DEPT.	San Pedro Sula, Honduras
7/18/94			CIA. FRUTERA DE SEVILLA	OPERATIONS	GENERAL MANAGER	Santa Maria, Colombia
8/22/94			JOHN MORRELL & CO.,	ENGINEERING	DIRECTOR	Cincinnati, OH
7/29/94			CIL	MARKETING	SALES ANALYST	Antwerp, Belgium
7/18/94			CB-PROCESSED FRUIT INGREDIENTS	OPERATIONS	PROJECT MANAGER	San Jose, Costa Rica
7/29/94			CIA. FRUTERA DE SEVILLA	OPERATIONS	DIRECTOR TECH. SERVICES	Turbo, Colombia
7/21/94			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER'S	MANAGER ACCOUNTING	Cincinnati, OH
8/22/94			CHIQUITA BRANDS, INC.	MARITROP	DIRECTOR CAPITAL PROCUREMENT	Cincinnati, OH
7/11/94		X	POLYMER UNITED	HUMAN RESOURCES	REGIONAL DIRECTOR H.R.	Panama City, Panama
7/21/94			CHIQUITA TROPICAL PRODUCTS	LEGAL	VP LEGAL & GOV'T AFFAIRS	San Jose, Costa Rica
7/7/94			ASD DE COSTA RICA	ACCOUNTING	AREA ACCTG. MANAGER	San Jose, Costa Rica
8/28/94			JOHN MORRELL & CO.	OPERATIONS	REGIONAL SALES MGR	El Paso, TX
7/29/94			CHIRIQUI LAND COMPANY	OPERATIONS	DIV. SUPT. AGRICULTURE	Bocas, Panama
8/28/94			CHIQUITA TROPICAL PRODUCTS	LEGAL	SENIOR LEGAL COUNSEL	San Pedro Sula, Honduras
8/28/94			TELA RAILROAD COMPANY	CONTROLLERS	ASST. CONTROLLER	La Lima, Honduras
8/22/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	DIR. PURCHASING & MATERIAL RES. PLANNING	Cincinnati, OH
7/8/94			CIL	OPERATIONS	VP ALLOCATION	Antwerp, Belgium
8/23/94			CHIQUITA BRANDS, INC.	PROCESSED FOODS	DIRECTOR RESEARCH & DEVELOPMENT	Cincinnati, OH
7/7/94		X	NUMAR	PROCESSED FOODS	V.P.	San Jose, Costa Rica
7/18/94			CHIQUITA BRANDS CO., N.A.	HUMAN RESOURCES	MGR. FINANCE HR	Cincinnati, OH
7/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
7/8/94			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	MGR BUS. & FIN. PLAN	Panama City, Panama
7/8/94			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	ASST. AVP STRATEGIC PLANNING	Panama City, Panama
8/27/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Eden Prairie, MN
7/7/94			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Cincinnati, OH
7/29/94			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	AUDIT MANAGER	Cincinnati, OH
8/23/94			JOHN MORRELL & CO.	FINANCE	CONTROLLER - OPERATIONS	Sioux Falls, SD

CBI-VI-001-005455

1CHQ6-000661

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Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD APRIL 1 - JUNE 30, 1994

REPORT DUE: JULY 15, 1994

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
8/28/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SALES MANAGER, S. DIVISION	Kenner, LA
8/22/94			GREAT WHITE FLEET	OPERATIONS	NAVAL FLEET ARCHITECT	Cincinnati, OH
8/30/94			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	DIRECTOR CORP. RISK MGT.	Cincinnati, OH
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	EXEC. V.P. CHIEF ADM. OFFICER	Cincinnati, OH
8/22/94			JOHN MORRELL & CO.	FRESH MEAT	V.P. SALES & MARKETING	Cincinnati, OH
7/21/94			FRUPAC	SALES	ACCOUNT MGR.	Philadelphia, PA
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	MANAGER, INTERNATIONAL COMPENSATION	Cincinnati, OH
7/11/94			CHIQUITA BRANDS, INC.	OPERATIONS	DIRECTOR - TRANSPORTATION OPERATIONS	Cincinnati, OH
7/11/94			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	FINANCIAL MANAGER	San Jose, Costa Rica
7/18/94			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	SR. VICE PRESIDENT/REGIONAL MANAGER	San Jose, Costa Rica
7/18/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	PRODUCT MANAGER	Cincinnati, OH
8/22/94			CHIQUITA BRANDS CO., N.A.	INLAND DISTRIBUTION	ASST. DIRECTOR, PHYSICAL DISTRIBUTION	Cincinnati, OH
7/18/94			FRIDAY CANNING CORPORATION	OPERATIONS	SENIOR VICE PRESIDENT	New Richmond, WI
7/11/94			JOHN MORRELL & CO.	COPAZ	CONTROLLER	Springdale, OH
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	VICE PRESIDENT INTERNAL AUDIT	Cincinnati, OH
7/11/94		X	CHIQUITA BRANDS, INC.	PROCESSED BANANAS	V.P. & GM PROC. FRUIT INGRED. DIV	Cincinnati, OH
7/11/94		X	CHIQUITA BRANDS INTERNATIONAL, I.	LAW	ASST. GENERAL COUNSEL	Cincinnati, OH
8/22/94			JOHN MORRELL & CO.	INTERNATIONAL	VICE PRESIDENT	Cincinnati, OH
8/22/94			MARITROP TRADING CORPORATION	MARITROP	MGR. INVENTORY & INFO SYSTEMS	Cincinnati, OH
7/14/94			JOHN MORRELL & CO.	ENGINEERING	DIRECTOR ENG. & CONS.	Cincinnati, OH
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	DIRECTOR CORPORATE SERVICES	Cincinnati, OH
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR COMPUTING SERVICES	Cincinnati, OH
8/27/94			WORTH PLANTATIONS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Innisfail, Queensland, Australia
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	MANAGER TAX	Cincinnati, OH
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	MANAGER CASH OPERATIONS	Cincinnati, OH
7/7/94			CHIQUITA BANANA COMPANY, B.V.	MARKETING	MGR. RIPEN. & TECH. SERV.	Gevleberg, Germany
7/14/94			CHIQUITA BRANDS, INC.	OPERATIONS	DIRECTOR FINANCE & OPS CONTROL	Cincinnati, OH
7/11/94		X	POLYMER UNITED	OPERATIONS	VICE PRESIDENT POLYMER PANAMA	Panama City, Panama
8/22/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	PRODUCTION CONTROL MANAGER	Cincinnati, OH
7/21/94			JOHN MORRELL & CO.	SARATOGA SPECIALTIES	CONTROLLER	Elmhurst, IL

CBI-V1-001-005456

29-Sep-94

1CHQ6-000662

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Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD APRIL 1 - JUNE 30, 1994

REPORT DUE: JULY 15, 1994

REC'D RESPONSE	NAME	X IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
CONFIDENTIAL COMPANIES						
8/8/94		---	COAST CITRUS		GENERAL MANAGER	c/o J. Mardis ONLY
8/8/94		---	COAST CITRUS		PRESIDENT	c/o J. Mardis ONLY
7/8/94		---	CASTELLINI COMPANY		PRESIDENT	c/o J. Mardis ONLY
7/18/94		---	THEODOREDIS & SONS BANANA CO.		VICE PRESIDENT	Allentown, PA
8/8/94		---	COAST CITRUS		VP/CFO	c/o J. Mardis ONLY
8/27/94		---	MENEU DISTRIBUTION, S.A.		MANAGING DIRECTOR	Valencia, Spain
8/27/94		---	MENEU DISTRIBUTION, S.A.		FINANCIAL MANAGER	Valencia, Spain
7/8/94		---	CASTELLINI COMPANY		TREASURER	c/o J. Mardis ONLY
7/18/94		---	THEODOREDIS & SONS BANANA CO.		PRESIDENT	Allentown, PA

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CHIQUITA NSD

CBI-V1-001-005457

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Confidential Treatment
Request by Chiquita Brands

**QUARTERLY PAYMENTS
FCPA REPORTING
THIRD QUARTER OF 1994
SUMMARY**

During the third quarter of 1994, we had 100% reporting compliance from the 635 employees required to report under the FCPA. Payments were reported by 17 companies in seven countries. Aggregate payments by company ranged between \$113 and \$35,427.

Total payments reported during the third quarter of 1994 were \$122,593 as compared to \$90,475 for the third quarter of 1993.

1CHQ6-000664

CBI-V1-001-005458

Confidential Treatment
Request by Chiquita Brands

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

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR	2ND QTR	3RD QTR	TOTAL	TOTAL
		1994	1994	1994	1ST, 2ND & 3RD QTR 1994	1ST, 2ND & 3RD QTR 1993
COLOMBIA						
Compania Frutera de Sevilla	Banana Operations	3,449	51,115	30,947	85,511	36,515
COSTA RICA						
Chiquita Brands Costa Rica	Markets Tropical Fruit	350	731	266	1,347	884
Cobal	Banana Operations	1,403	850	1,146	3,399	2,319
Chiriqui Land Company	Banana Operations	1,230	1,599	3,126	5,955	2,402
Numar	Oil Palm Products	21	0	907	928	151
Palma Tica	Oil Palm Cultivation	1,854	2,100	4,542	8,496	6,591
	Sub-total	4,858	5,280	9,987	20,125	12,347
DOMINICAN REPUBLIC						
Agroindustrial Los Lagos	Banana Operations	0	0	0	0	20
GUATEMALA						
Banacorp	Banana Operations	0	0	0	0	312
Cobigua	Banana Operations	2,695	1,345	5,891	9,931	4,665
	Sub-total	2,695	1,345	5,891	9,931	4,977
HONDURAS						
Agricola de Rio Tinto	Processed Banana Products	0	0	113	113	401
Coballisa	Banana Technical Services	0	12,108	7,260	19,368	0
Numar	Oil Palm Products	786	127	122	1,035	315
San Alejo Oil Palm Operations	Oil Palm Cultivation	0	662	564	1,226	4,381
Tela Railroad	Banana Operations	19,505	24,664	23,898	68,067	95,192
Unimar	Oil Palm Products	182	162	0	344	125
	Sub-total	20,473	37,723	31,957	90,153	100,394
NEW ZEALAND						
Chiquita Brands New Zealand Ltd.	Banana Operations	0	744	2,010	2,754	363
PANAMA						
Chiriqui Land Company	Banana Operations	31,867	22,510	35,427	89,804	94,472
Chiquita Tropical Products	Markets Tropical Fruit	0	71	0	71	2,500
Compania Procesadora de Frutas	Processed Banana Products	3,223	7,696	5,363	16,282	9,752
Polymer Extrusion, S.A.	Plastic Products	510	250	355	1,115	391
	Sub-total	35,600	30,527	41,145	107,272	107,115
PHILIPPINES						
Mindanao Fruit Company	Banana Operations	44	46	0	90	104
UNITED STATES						
Chiquita Brands International, Inc.		733	1,506	656	2,895	5,553
TOTAL PAYMENTS		67,852	128,286	122,593	318,731	267,388

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CBI-V1-001-005459

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SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1994 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
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Colombia	Compania Frutera de Sevilla - Turbo	30,947	Colombian Police/Army	Security.
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Total Payments		<u>30,947</u>		
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Exchange Rate: .00122

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SUPPORT INFORMATION TO SUMMARY REPORT

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

Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Costa Rica	Chiquita Brands	266	Customs	Facilitating payments.
	COBAL	953	Health and labor officials	Providing meals to facilitate product health inspections.
		<u>193</u>	Office of the President	Provide meals at meetings regarding various banana related issues.
	Sub-total	1,146		
	Chiriqui Land Co. (Bocas Division)	3,126	Customs, Immigration Inspectors and Security Agents	Facilitating payments for police protection and customs clearances.
	Numar	907	Minister of Security, Chamber of Industry, and Government Employee Association	Donation of a refrigerator and product to facilitate operations.
	Palma Tica	2,935	Southern Military Headquarters	Donations of office supplies and construction materials related to the security of former cardboard box factory.
		<u>1,607</u>		
	Sub-total	4,542	Customs	Facilitating payments.
	Total Payments	<u>9,987</u>		

Exchange Rate .0070

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CBI-V1-001-005461

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1994 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Guatemala	Cobigua	1,591	Customs Officials	Facilitating payments.
		4,300	FRG Political Party	Political contribution television, radio and newspaper advertising.
Total Payments		<u>5,891</u>		

Exchange Rate: .177

CBI-V1-001-005462

1CHQ6-000668

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1994 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Honduras	Agricola de Rio Tinto	113	Customs Officials	Lunch and transportation expenses provided to facilitate product inspection.
	Cobalisa	7,260	Army	Security.
	Numar Group	122	Municipal and Local School Employees	Contributions of product/trophies to various social welfare organizations.
	Tela Railroad Company (Oil Palm)	564	Armed Forces	Donation of fuel, football uniforms and trophies in exchange for security services.
	Tela Railroad Company (Bananas)	1,809	Customs Officials	Facilitating payments for customs clearances and inspections.
		11,166	Armed Forces	Security and police protection.
		122	Postal Officials	Expediting company mail.

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CHIQUITA NSD

CBI-V1-001-005463

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1CHQ6-000669

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1994 (US\$)Confidential Treatment.
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Honduras (Cont'd.)	Tela Railroad Company (Bananas) (Cont'd.)	15	Ecologist Foundation	Lodging in company guest house.
		10,786	Tela Regional Police Chief/Justice of the Peace	Fuel, meals, and supplies purchased relating to efforts to remove persons that invaded company lands.
	Sub-total	23,898		
Total Payments		<u>31,957</u>		

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CHIQUITA NSD

CBI-V1-001-005464

Exchange Rate: .15

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SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1994 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
New Zealand	Chiquita Brands New Zealand Ltd.	2,010	Customs Officials	Facilitating payment.
Total Payments		<u>2,010</u>		

Exchange Rate: .60

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SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1994 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Panama	Chiriqui Land Company	5,516	Secretary to the President, Minister/Future Ministers of Commerce/Labor, National Director of Bananas, Representatives from Panama, Ecuador, Jamaica, Mexico, and Guatemala	Expenses for meals, transportation and dinner tickets regarding discussing various banana-related issues.
	Armuelles Division	6,548	Quarantine, Customs or Immigration Inspectors	Verification of materials received in warehouse, inspection and disinfection of containers, ship sanitary inspection and certificate expedition, inspection of company or chartered planes for international flights and receiving vessels after working hours.
		988	Municipal Government, Schools, and National Police	Charitable donations of fuel and children's items and lodging at company guest houses.
		5,082	Transit Department Official and National Institute of Professional Training	Meals, lodging and transportation for the training of company employees.

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CBI-V1-001-005466

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1994 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Panama (Cont'd.)	Bocas Division	17,293	Customs and Immigration Inspectors and Security Agents	Facilitating payments for police protection and customs clearances.
	Sub-total	35,427		
	Compania Procesadora de Frutas	5,363	Customs Officials and Agriculture Inspectors	Facilitate customs inspections of green fruit and puree.
	Polymer Group - Panama	355	Community Welfare (given to various municipalities).	Donations of money and various plastic products.
	Total Payment	<u>41,145</u>		

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CBI-V1-001-005467

1CHQ6-000673

SUPPORT INFORMATION TO SUMMARY REPORT

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

Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
United States	Chiquita Brands International, Inc.	656	Ambassadors of Latin American, European and U.N. Delegations	Expenses related to meals provided during meetings to discuss bananas.

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Confidential Treatment
Request by Chiquita Brands

**QUARTERLY PAYMENTS
FCPA REPORTING
THIRD QUARTER OF 1993
SUMMARY**

During the third quarter of 1993, we had 100% reporting compliance from the 598 employees required to report under the FCPA. Payments were reported by 17 companies in seven countries. Aggregate payments by company ranged between \$13 and \$28,896.

Total payments reported during the third quarter of 1993 were \$90,475 as compared to \$86,768 for the third quarter of 1992.

1CBQ6-000675

CBI-V1-001-005469

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

Confidential Treatment
Request by Chiquita Brands

COUNTRY & COMPANY	1993 1ST QTR	1993 2ND QTR	1993 3RD QTR	TOTAL 1ST, 2ND & 3RD QTR 1993	TOTAL 1ST, 2ND & 3RD QTR 1992
COLOMBIA					
Compania Frutera de Sevilla	16,565	72	19,878	36,515	13,618
COSTA RICA					
A.S.D. de Costa Rica, S.A.	0	0	0	0	1,694
Cobal	814	257	1,248	2,319	0
Chiquita Brands, Costa Rica	396	56	432	884	7,726
Chiriqui Land Company	807	807	788	2,402	0
Numar	80	35	36	151	0
Palma Tica	2,417	1,925	2,249	6,591	7,622
Unimar	0	0	0	0	2,302
Sub-total	4,514	3,080	4,753	12,347	19,344
DOMINICAN REPUBLIC					
Agroindustrial Los Lagos	20	0	0	20	0
GUATEMALA					
Banacorp	0	312	0	312	0
Cobigua	720	1,782	2,163	4,665	0
Sub-total	720	2,094	2,163	4,977	0
HONDURAS					
Agricola de Rio Tinto	62	252	87	401	302
Numar	59	74	182	315	673
San Alejo Oil Palm Operations	2,129	599	1,633	4,361	7,043
Tela Railroad	32,765	33,531	28,896	95,192	98,417
Unimar	19	93	13	125	0
Sub-total	35,034	34,549	30,811	100,394	106,435
INDONESIA					
Chiquita Brands, Inc.	0	0	0	0	24,912
NEW ZEALAND					
Chiquita Brands New Zealand Ltd.	0	363	0	363	0
PANAMA					
Chiriqui Land Company	35,790	32,582	26,100	94,472	105,108
Chiquita Brands	2,500	0	0	2,500	0
Compania Procesadora de Frutas	2,321	5,189	2,242	9,752	11,262
Polymer Extrusion, S.A.	246	61	84	391	4,115
Sub-total	40,857	37,832	28,426	107,115	120,485
PHILIPPINES					
Mindanao Fruit Company	35	22	47	104	1,338
UNITED STATES					
Chiquita Brands International, Inc.	0	1,156	4,397	5,553	7,224
Maritrop	0	0	0	0	1,350
Sub-total	0	1,156	4,397	5,553	8,574
TOTAL PAYMENTS	97,745	79,168	90,475	267,388	294,706

CBI-V1-001-005470

1CBQ6-000676

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

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

Exchange Rate: .00125

CBI-V1-001-005471

1CHQ6-000677

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Costa Rica	Chiquita Brands	432	Customs Officials	Facilitating payments.
	COBAL	1,248	Health and labor officials	Facilitating payments relating to health inspections.
	Chiriqui Land Co. (Bocas Division)	788	Customs Officials and Security Agents	Facilitating payments for police protection and customs clearances.
	Numar	36	Various Government Officials	Donations of product to expedite operations.
	Palma Tica	1,186	Southern Military Headquarters	Donations of office supplies and construction materials related to the security of former box factory.
		<u>1,063</u>	Customs Officials	Facilitating payments.
	Sub-total	2,249		
Total Payments		<u>4,753</u>		

Exchange Rate .0072

CBI-V1-001-005472

1CBQ6-000678

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Guatemala	COBIGUA	2,163	Customs Officials	Facilitating payments.
Total Payments		<u>2,163</u>		

CBI-V1-001-005473

Exchange Rate: .175

1CR26-000679

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
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Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Honduras	Cia. Agricola De Rio Tinto (Puree Plant)	87	Various Government Officials	Meals and expenses related to inspection/destruction of product.
	Numar Group	182	Various Government Officials	Donation of product to expedite operations.
	Tela Railroad Company (Oil Palm)	1,633	Armed Forces	Security services.
	Tela Railroad Company (Bananas)	8,389	Customs Officials	Facilitating payments for customs clearances and inspections.
		16,098	Armed Forces	Security and police protection.
		130	Postal Officials	Expediting company mail.
		<u>4,279</u>	Various Government Officials	Facilitating payments and donations.
	Sub-total	28,896		
	Unimar	13	Government Auditor	Donation of product to expedite product incineration.
Total Payments		<u>30,811</u>		

Exchange Rate: .16

1CHQ6-000680

CBI-V1-001-005474

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CHIKUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
THIRD-QUARTER, 1993 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Panama	Chiriqui Land Company	214	Various Government Officials	Meals expenses related to discussions of various banana-related issues and purchase of ticket relating to meeting of Association of Secretaries to the Presidency.
	Armuelles Division	3,242	Quarantine, Customs or Immigration Inspectors	Verification of materials received in warehouse, inspection and disinfection of containers, ship sanitary inspection and certificate expedition, inspection of company or chartered planes for international flights and immigration services after working hours.
		654	Various Government Officials	Reimbursement to employees for meals which included government employees as guests, lodging at company guest houses and donations of materials to various government related organizations.

CBI-V1-001-005475

1C8Q6-000681

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CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

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Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Panama (Cont'd.)	Bocas Division	20,495	Customs Inspectors and Security Agents	Facilitating payments for police protection and customs clearances.
		<u>1,495</u>	Ministry of Agriculture Delegate	Facilitating payment for fumigation of trailers.
	Sub-total	26,100		
	Compania Procesadora de Frutas	185	Customs Officials	Facilitate customs inspections.
		<u>2,057</u>	Agriculture Inspectors	Facilitate inspections of puree.
	Sub-total	2,242		
	Polymer Group - Panama	84	Community Welfare (given to various municipalities)	Donations of money and various products.
Total Payments		<u>28,426</u>		

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1C8Q6-000682

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

Confidential Treatment
Request by Chiquita Brands

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UNIVERSITY

CBI-V1-001-005477

1CHQ6-000683

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

Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
United States	Chiquita Brands International, Inc.	197	Ambassadors of Latin American Countries	Expenses related to meals provided during meetings to discuss bananas.
		4,200	Honduran Auditors	Expenses related to shipping audit.
Total Payments		<u>4,397</u>		

CBI-V1-001-005478

1CHQ6-000684

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1994

REPORT DUE: OCTOBER 14, 1994

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/8/94			FRUPAC	OPERATIONS	DIRECTOR OF OPERATIONS	Philadelphia, PA
9/20/94			CHIRIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MANAGER COMPENSATION	Cincinnati, OH
10/17/94			POLYMER	OPERATIONS	MGR. BANANA SERVICES	San Jose, Costa Rica
9/30/94			FRUPAC	OPERATIONS	COUNTRY MANAGER	Hermosillo, Mexico
9/28/94			CHIRIQUI LAND COMPANY	OPERATIONS	DIRECTOR QUALITY CONTROL	Bocas, Panama
10/13/94		X	CHIRIQUITA TROPICAL PRODUCTS	LEGAL	VICE PRESIDENT LEGAL COUNSEL	Panama City, Panama
10/8/94			UNITED BRANDS JAPAN, LTD.	EXECUTIVE	GENERAL SALES MANAGER	Tokyo, Japan
10/14/94			MINDANAO FRUIT COMPANY	OPERATIONS	GENERAL MANAGER	Davao City, Philippines
10/11/94			NUMAR	PROCESSED FOODS	VICE PRESIDENT	San Pedro Sula, Honduras
10/11/94			CHIRIQUI LAND COMPANY	OPERATIONS	DIRECTOR AGRIL. ENGINEER	Armuellles, Panama
10/11/94			CHIRIQUITA TROPICAL PRODUCTS	LEGAL	DIRECTOR LEGAL	San Jose, Costa Rica
10/8/94			FRUPAC	OPERATIONS	DIRECTOR OPERATIONS	San Jose, Costa Rica
10/7/94				PROCESSED FOODS	GENERAL MANAGER	San Jose, Costa Rica
10/11/94		X	NUMAR	LEGAL	LEGAL DEPARTMENT DIRECTOR	San Pedro Sula, Honduras
9/28/94			CHIRIQUITA TROPICAL PRODUCTS	OPERATIONS	TECHNICAL SUPERINTENDENT	Cincinnati, OH
10/13/94			CHIRIQUITA BRANDS, INC.	OPERATIONS	COUNTRY MANAGER - NEW ZEALAND	Auckland, New Zealand
9/28/94			CHIRIQUITA BRANDS NEW ZEALAND	OPERATIONS	AREA DIRECTOR - SCANDANAVIA	Helsinki, Finland
10/11/94			CHIRIQUITA BANANA COMPANY, B.V.	MARKETING	V.P. GOVT. RELATIONS - HONDURAS	Tegucigalpa, Honduras
10/11/94			CHIRIQUITA TROPICAL PRODUCTS	LEGAL	DIV. SUPERINTENDENT AGRIL.	Armuellles, Panama
10/11/94			CHIRIQUI LAND COMPANY	OPERATIONS	DIV. SUPERINTENDENT AGRIL.	Santa Marta, Colombia
10/11/94			CIA. FRUTERA DE SEVILLA	OPERATIONS	PROJECT MANAGER	Cincinnati, OH
10/10/94			JOHN MORRELL & CO.	TECH. SERVICES	DIRECTOR LOGISTICS	San Jose, Costa Rica
9/28/94			POLYMER	SALES	DIRECTOR SALES	San Jose, Costa Rica
10/20/94			CHIRIQUITA TROPICAL PRODUCTS	OPERATIONS	DIST. FINANCIAL ANALYST	San Jose, Costa Rica
10/25/94			COBAL	OPERATIONS	SAFETY SUPERINTENDENT	San Jose, Costa Rica
10/25/94			TELA RAILROAD COMPANY	OPERATIONS	MANAGER TECHNICAL SERVICES/M&S	La Lima, Honduras
10/8/94			PALMA TICA	PROCESSED FOODS	DIV. MANAGER	Quepos, Costa Rica
10/11/94			CIA. FRUTERA DE SEVILLA	OPERATIONS	PRODUCTION MANAGER	Santa Marta, Colombia
10/8/94			CHIRIQUITA BRANDS INTERNATIONAL, I.	OPERATIONS	DIR. FINANCE/ADMIN.	Martinique
10/8/94			JOHN MORRELL & CO.	FOODSERVICE SALES DIV.	GENERAL MANAGER	Sioux Falls, SD
9/28/94			FRUPAC	ACCOUNTING	MIS MGR.	Philadelphia, PA
10/8/94			CHIRIQUITA BRANDS, N.A.	CUSTOMER SERVICE	MGR CUSTOMER SERVICE	Cincinnati, OH
9/20/94		X	CBI-PROCESSED FRUIT INGREDIENTS	OPERATIONS	GM PROCESSED BANANA MANUFACTURING	San Jose, Costa Rica
10/13/94			JOHN MORRELL & CO.	MARKETING	DIRECTOR	Cincinnati, OH
9/28/94			CHIRIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SECURITY	DIRECTOR, SECURITY	Cincinnati, OH
9/28/94			COBAL	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica
9/28/94			COBAL	OPERATIONS	MGR. LABOR RELATIONS	San Jose, Costa Rica
10/11/94		X	CHIRIQUITA BRANDS, INC.	OPERATIONS	MANAGER LINER SERVICES	Cincinnati, OH
9/20/94			CHIRIQUITA BRANDS, INC.	QUALITY ENGINEERING	MANAGER TECH. SERVICES & DEV.	San Jose, Costa Rica
10/14/94			CHIRIQUITA BRANDS, INC.	OPERATIONS	DIR. BUSINESS DEVELOPMENT	Jakarta, Indonesia
10/8/94			CHIRIQUITA BRANDS, INC.	PROCESSED FOODS	COO PROCESSED FOODS	Cincinnati, OH
9/27/94			CHIRIQUITA BRANDS, INC.	INLAND TRANSPORTATION	DIRECTOR, TERMINAL OPERATIONS	Newark, N.J.
10/8/94						

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CHIRIQUITA NSD

1CBQ6-000685

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Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1994

REPORT DUE: OCTOBER 14, 1994

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
			JOHN MORRELL & CO.	BOB OSTROW	REGION MANAGER	Hayward, CA
9/30/94			CHIQUITA ITALIA, S.p.A.	CONTROLLER'S	CONTROLLER	Rome, Italy
10/13/94			NUMAR	PROCESSED FOODS	GENERAL MANAGER SAN ALEJO	San Alejo, Honduras
10/11/94		X	CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLERS	DIVISION CONTROLLER	Cristobal, Panama
10/11/94			CIL	OPERATIONS	V.P. WORLDWIDE ALLOCATION	Antwerp, Belgium
9/27/94			JOHN MORRELL & CO.	ADMINISTRATION	GENERAL MANAGER GREAT BEND	Great Bend, KS
9/30/94			FRUPAC	SALES	PRODUCT MGR.	Philadelphia, PA
9/30/94			AMERICAN PRODUCE	EXECUTIVE	GENERAL MANAGER	Los Angeles, CA
10/10/94			CHIQUITA BRANDS CO., N.A.	MARKETING	SR. ACCOUNT MANAGER	Charlotte, NC
9/27/94			CHIQUITA BRANDS, N.A.	CB-NA BANANA SALES	DIVISION VICE PRESIDENT	Cincinnati, OH
9/21/94			JOHN MORRELL & CO.	PROCESSED MEATS	VICE PRESIDENT, PROCESSED MEATS	Great Bend, KS
9/27/94			COBIGUA	OPERATIONS	PRODUCTION MANAGER	Puerto Barrios, Guatemala
10/17/94		X	CIA. AGRICOLA DE RIO TINTO, S.A.	OPERATIONS	GENERAL MANAGER	San Pedro Sula, Honduras
10/11/94			COBIGUA	OPERATIONS	PRODUCTION MANAGER	Guatemala City, Guatemala
10/25/94		X	CIA. FRUTERA DE SEVILLA	CONTROLLERS	CONTROLLER - MEDELLIN	Medellin, Colombia
10/17/94			JOHN MORRELL & CO.	BOB OSTROW	OPERATIONS MANAGER	Hayward, CA
9/27/94			CHIRIQUI LAND COMPANY	OPERATIONS	TQC COORDINATOR	Bocas, Panama
9/27/94			FRUPAC	OPERATIONS	WEST COAST OPS MANAGER	Los Angeles, CA
10/12/94			PROGRESSIVE PRODUCE CO.	ADMINISTRATION	PRESIDENT	Los Angeles, CA
10/13/94			CHIQUITA BANANA COMPANY, B.V.	MARKETING	AREA DIRECTOR, GERMANY	Cologne, Germany
10/24/94			JOHN MORRELL & CO.	EXECUTIVE	VICE PRESIDENT	Cincinnati, OH
9/28/94			COBIGUA	OPERATIONS	CHIEF ADMINISTRATIVE OFFICER	Guatemala City, Guatemala
10/6/94			CHIQUITA TROPICAL PRODUCTS	TREASURY	DIRECTOR, LATIN AMERICAN TREASURY	Guatemala City, Guatemala
9/28/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	VICE PRESIDENT OPERATIONS	Cincinnati, OH
9/21/94			CHIQUITA BRANDS, INC.	OPERATIONS	SR. VICE PRESIDENT QUALITY & ENGINEERING	Cincinnati, OH
10/20/94			CHIQUITA BRANDS, INC.	TERMINAL OPERATIONS	PORT MANAGER & GENERAL CARGO	Wilmington, DE
9/30/94			CHIQUITA BRANDS, N.A.	SALES PLNG & CUST. SVC.	PRODUCT MANAGER	Cincinnati, OH
9/27/94			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	V.P. & COUNTRY MANAGER	San Jose, Costa Rica
9/27/94			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	ASST. V.P. FINANCE & PLANNING	Cincinnati, OH
9/20/94			CHIQUITA BRANDS, INC.	WESTERN COMMERCIAL	MANAGER RAW M & I PROC.	San Jose, Costa Rica
10/24/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES MANAGER	Pleasanton, CA
9/27/94			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	SR. AUDIT SUPERVISOR	Cincinnati, OH
10/6/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR SUPPORT SERVICES	Cincinnati, OH
10/6/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	SENIOR COUNSEL	Cincinnati, OH
9/20/94			CHIQUITA BRANDS, INC.	OPERATIONS	MANAGER TECHNICAL OPERATIONS	Cincinnati, OH
10/19/94			JOHN MORRELL & CO.	MARKETING	VICE PRESIDENT	Cincinnati, OH
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	FINANCIAL ANALYSIS	CORPORATE PLANNER	Cincinnati, OH
9/21/94			CHIQUITA BRANDS CO., N.A.	SALES	SENIOR ACCOUNT MANAGER	Arvada, CO
9/27/94			CHIQUITA BRANDS INTERNATIONAL, I.	FINANCIAL ANALYSIS	DIRECTOR CORPORATE PLANNING	Cincinnati, OH
10/13/94			JOHN MORRELL & CO.	FINANCE	VICE PRESIDENT	Cincinnati, OH
9/21/94			CHIQUITA BRANDS, INC.	OPERATIONS	SENIOR DIRECTOR BANANA TECH. SER.	Cincinnati, OH
10/6/94						

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REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/6/94			CHIQUITA TROPICAL PRODUCTS	CONTROLLERS	INTERNAL CONTROL/TAX MGR.	San Jose, Costa Rica
10/14/94			POLYMER de COSTA RICA	OPERATIONS	DIRECTOR MANUFACTURING	San Jose, Costa Rica
9/28/94			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	MANAGER MARINE CLAIMS	Cincinnati, OH
10/21/94			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. PACKAGING ENG.	San Jose, Costa Rica
10/20/94			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. FINANCIAL ANALYST	San Jose, Costa Rica
10/11/94			FRUPAC	TRAFFIC	ASSISTANT TRAFFIC MGR.	Philadelphia, PA
10/6/94			CHIQUITA TROPICAL PRODUCTS	MIS	EDP	San Jose, Costa Rica
10/6/94			CHIQUITA INTERNATIONAL, LTD.	OPERATIONS	MGR. OPERATIONS	Tapachula, Mexico
9/28/94		X	CHIRIQUI LAND COMPANY	LEGAL	SUPERVISOR LABOR AND GOVERNMENT REL	Bocas, Panama
10/14/94			POLYMER de COSTA RICA	OPERATIONS	PRODUCTION MANAGER	San Jose, Costa Rica
10/28/94			COBAL	OPERATIONS	TRAFFIC MANAGER	San Jose, Costa Rica
10/7/94			CHIQUITA BRANDS, INC.	CONTROLLER'S	DIRECTOR CORPORATE ACCOUNTING	Cincinnati, OH
10/18/94			CHIRIQUI LAND COMPANY	LEGAL	LEGAL COUNSEL	Armuellies, Panama
9/27/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIVISION V.P. SALES WESTERN DIVISION	Costa Mesa, CA
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	OFFICE SERVICES	RELOCATION COORDINATOR	Cincinnati, OH
9/28/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES VICE PRESIDENT	Costa Mesa, CA
10/25/94			CHIRIQUI LAND COMPANY	ENGINEERING	DIRECTOR CIVIL ENGINEER	Bocas, Panama
9/28/94			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPT. LABOR RELATIONS	Bocas, Panama
9/27/94		X	COBIGUA	CONTROLLERS	CONTROLLER	Guatemala City, Guatemala
10/6/94			CHIQUITA TROPICAL PRODUCTS	MIS	TECH SUPPORT COORD.	San Jose, Costa Rica
9/27/94		X	CHIRIQUI LAND COMPANY	OPERATIONS	GENERAL MANAGER	Bocas, Panama
10/6/94			UNITED BRANDS JAPAN, LTD.	EXECUTIVE	V.P. FINANCE	Tokyo, Japan
10/6/94			COBIGUA	OPERATIONS	PRODUCTION MANAGER	Guatemala City, Guatemala
9/28/94			CHIQUITA S.A.	MARKETING	DIRECTOR MARKETING	Geneva, Switzerland
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MGR TRAINING & DEVELOPMENT	Cincinnati, OH
10/13/94			CHIQUITA ITALIA, S.p.A.	MARKETING	PRODUCT MANAGER	Rome, Italy
10/17/94			JOHN MORRELL & CO.	CREDIT	CORPORATE CREDIT MANAGER	Cincinnati, OH
10/12/94			SPIERS, N.V.	CONTROLLERS	CONTROLLER	Antwerp, Belgium
9/29/94			CHIQUITA BRANDS, INC.	OPERATIONS	MANAGER SHIP MGMT & BUSINESS DEVELOPMENT	Cincinnati, OH
10/13/94			CHIQUITA BRANDS, INC.	CONTROLLER	DIVISION CONTROLLER	Cincinnati, OH
9/28/94			JOHN MORRELL & CO.	DINNER BELL	GENERAL SALES MANAGER	Defiance, OH
10/6/94			FRUPAC	FRUPAC	V.P. SALES FRUPAC	Philadelphia, PA
9/27/94			CHIQUITA BRANDS, INC.	CONTAINER MAINTENANCE	MGR. CONTAINER MAINT.	Wilmington, DE
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	DIRECTOR FINANCE	Cincinnati, OH
10/12/94			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. PORT SUPERINTENDENT	Armuellies, Panama
9/28/94			COBAL	OPERATIONS	SUPT. ENGINEERING	San Jose, Costa Rica
9/20/94			JOHN MORRELL & CO.	FOOD SERVICE	BRAND MANAGER	Cincinnati, OH
10/11/94		X	UNIMAR	PROCESSED FOODS	GENERAL MANAGER	San Pedro Sula, Honduras
10/6/94			COBAL	OPERATIONS	SUPERINTENDENT EXPERIMENTS	San Jose, Costa Rica
10/13/94			CHIQUITA ITALIA, S.p.A.	EXECUTIVE	PRESIDENT	Rome, Italy
9/28/94			TELA RAILROAD COMPANY	OPERATIONS	MGR. PRODUCTION - COBALISA	La Lima, Honduras

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CHIQUITA NSD

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1994Confidential Treatment
Request by Chiquita Brands

REPORT DUE: OCTOBER 14, 1994

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	OFFICE SERVICES	MANAGER - CORPORATE SERVICES	Cincinnati, OH
10/8/94			FRUPAC	OPERATIONS	EAST COAST WAREHOUSE MGR	Philadelphia, PA
10/27/94			POLYMER UNITED	OPERATIONS	VICE PRESIDENT PACKAGING	San Pedro Sula, Honduras
10/20/94			CHIQUITA BRANDS, INC.	OPERATIONS	MANAGER CHARTERING OPERATIONS	Cincinnati, OH
9/28/94			JOHN MORRELL & COMPANY	NATIONAL SALES DIVISION	REGION MANAGER-DELI	Grassville, MO
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	VICE PRESIDENT	Cincinnati, OH
10/25/94			COBAL	OPERATIONS	MGR. PACKAG & HARVESTING	San Jose, Costa Rica
9/27/94			COBAL	OPERATIONS	SUPT. SIGATOKA	San Jose, Costa Rica
9/28/94			CHIQUITA S.A.	MARKETING	DIRECTOR SALES & MARKET PLANNING-EUROPE	Geneva, Switzerland
10/11/94			CIA. FRUTERA DE SEVILLA	OPERATIONS	M&S MANAGER	Santa Marta, Colombia
9/21/94			JOHN MORRELL & CO.	CORPORATE ACCOUNTING	DIRECTOR	Cincinnati, OH
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION ENGINEERING	Cincinnati, OH
9/21/94			JOHN MORRELL & CO.	EXECUTIVE	SR.VP	Cincinnati, OH
10/24/94			FRUPAC EUROPE	EXECUTIVE	DEPUTY GENERAL MANAGER	Zwijndrecht, Netherlands
10/8/94			FRUPAC	FINANCE	CHIEF FINANCIAL OFFICER	Santiago, Chile
10/8/94			DELUCA HOLDINGS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Tully, Queensland, Australia
10/8/94			CALIFORNIA DAY FRESH FOODS	FINANCE	DIRECTOR OF ACCOUNTING	Glendora, CA
10/8/94			CHIQUITA BANANA CO., B.V.	PROCESSED FRUIT INGREDI	AREA SALES MANAGER	Zwijndrecht, Netherlands
10/12/94			CHIRIQUI LAND COMPANY	CONTROLLERS	COUNTRY CONTROLLER	Panama City, Panama
10/8/94			CHIQUITA BRANDS, INC.	OPERATIONS	MGR. OPER. CONTROL & DEVELOPMENT	Cincinnati, OH
9/20/94			CHIRIQUI LAND COMPANY	M&S	M&S MANAGER	Armuelles, Panama
10/8/94			CHIQUITA BRANDS, INC.	OPERATIONS	TECHNICAL SUPERINTENDENT	Cincinnati, OH
10/13/94			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLERS	MANAGER FINANCIAL REPORTING	Cincinnati, OH
10/11/94			CIL	OPERATIONS	MANAGER BANANA ALLOCATION	Antwerp, Belgium
9/27/94			JOHN MORRELL & CO.	NORTH CENTRAL SALES RE	REGION MANAGER	Omaha, NE
9/27/94			COBIGUA	MIS	SR. MANAGER MIS	Guatemala City, Guatemala
10/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MGR. TECHNICAL SERVICES	Cincinnati, OH
10/8/94			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	SR. V.P. INTERNATIONAL & CTP DIVISION	Cincinnati, OH
9/28/94			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	V.P. MIDDLE EAST & MEDITERRANEAN	Cincinnati, OH
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	ASSISTANT V.P. INFORMATION SERVICES	Cincinnati, OH
9/21/94			CHIQUITA BRANDS, INC.	MARKETING	MANAGER MARKETING DEVELOPMENT	Ismir, Turkey
10/12/94			CHIQUITA ITALIA, S.p.A.	SALES	DIR. CTR/SOUTH SALES	Rome, Italy
10/13/94			CALIFORNIA DAY FRESH FOODS	MARKETING	DIRECTOR SALES/MARKETING	Glendora, CA
10/8/94			JOHN MORRELL & CO.	TECHNICAL SERVICES	DIR. TECH. SERVICES & REGULATORY AFFAIRS	Cincinnati, OH
9/28/94			CIA. FRUTERA DE SEVILLA	CONTROLLERS	ASSISTANT CONTROLLER	Santa Marta, Colombia
10/11/94			NUMAR	PROCESSED FOODS	PRESIDENT - NUMAR/OIL PALM	San Jose, Costa Rica
10/11/94			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	MANAGER AUDIT	Cincinnati, OH
9/28/94			JOHN MORRELL & COMPANY	ENVIRONMENTAL AFFAIRS D	DIRECTOR	Sioux Falls, SD
9/28/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	REGIONAL SALES MANAGER	Bellevue, WA
10/24/94			CHIQUITA BRANDS, INC.	MARITROP	DIR. MATERIALS CONTROL	Cincinnati, OH
10/8/94			CIL	QUALITY ASSURANCE	DIRECTOR QA & TECH SERVICES	Antwerp, Belgium

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Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
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REGD RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
9/30/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	PROJECT MANAGER MIS CONSULTING	Cincinnati, OH
10/12/94			NORTH COAST RIPENERS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Brisbane, Queensland, Australia
9/28/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIVISION V.P. CENTRAL DIVISION	Cincinnati, OH
10/8/94			CIA. FRUTERA DE SEVILLA	LEGAL	DIRECTOR, LAW DEPARTMENT	Medellin, Colombia
10/11/94			NUMAR	PROCESSED FOODS	GEN. MGR ASD	San Jose, Costa Rica
10/12/94			CHIQUITA BRANDS, INC.	QUALITY ENGINEERING	PROJECT ENGINEER	San Jose, Costa Rica
10/11/94		X	MERCADEO UNIDO S.A.	FINANCE	FINANCE MANAGER	San Jose, Costa Rica
9/20/94			JOHN MORRELL & CO.	TECHNICAL SERVICES	DIRECTOR OF OPERATIONS SUPPORT	Springdale, OH
10/11/94		X	POLYMER UNITED	MARKETING	REGIONAL DIR. SALE & MKTG	Panama City, Panama
9/20/94			JOHN MORRELL & CO.	MIS	MANAGER INFORMATION ENGINEERING	Cincinnati, OH
10/21/94			COBAL	CONROLLERS	CONTROLLER	San Jose, Costa Rica
10/13/94			CHIQUITA BRANDS, N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Waltham, MA
10/18/94			CHIQUITA BRANDS INTERNATIONAL, I.	UNITED FRUIT VENTURES	SR VP - OPERATIONS	Cincinnati, OH
10/12/94			CHIRIQUI LAND COMPANY	OPERATIONS	AREA SUPERINTENDENT	Armuellies, Panama
10/25/94			COBAL	OPERATIONS	DIST. SUPT.	Guapiles, Costa Rica
10/14/94			CHIQUITA BRANDS, INC.	QUALITY & ENGINEERING	DIRECTOR ENGINEERING	San Jose, Costa Rica
10/11/94			CHIQUITA TROPICAL PRODUCTS	LEGAL	LEGAL COUNSEL	San Jose, Costa Rica
10/8/94			CHIQUITA BRANDS, INC.	DOMESTIC ACCOUNTING	MGR. INFO SYSTEMS	Cincinnati, OH
10/14/94			JOHN MORRELL & COMPANY	FRESH MEAT DIVISION	REGION MANAGER	Franklin, MA
9/20/94			CHIQUITA BRANDS CO., N.A.	MARKETING	V.P. CONSUMER AND TRADE MARKETING	Cincinnati, OH
9/20/94			JOHN MORRELL & CO.	MARKETING	SR. BRAND MANAGER	Cincinnati, OH
10/18/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGIONAL SALES MANAGER	Middlesex, Ontario
9/27/94			FRUPAC	FRUPAC	V.P. FINANCE & ADMINISTRATION	Philadelphia, PA
10/12/94			COBIGUA	LEGAL	DIRECTOR LEGAL DEPT.	Guatemala City, Guatemala
10/12/94			CHIRIQUI LAND COMPANY	OPERATIONS	ASSISTANT MANAGER	Armuellies, Panama
10/14/94			JOHN MORRELL & CO.	PURCHASING	PURCHASING MANAGER	Sioux Falls, SD
10/8/94			COBAL	CONTROLLERS	ASST. CONTROLLER	San Jose, Costa Rica
10/27/94			POLYMER UNITED	OPERATIONS	MANAGER BOX PLANT	San Pedro Sula, Honduras
10/18/94			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPERINTENDENT LABOR RELATIONS	Armuellies, Panama
10/11/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER SYSTEMS SOFTWARE	Cincinnati, OH
10/18/94			CHIRIQUI LAND COMPANY	OPERATIONS	GENERAL MANAGER	Armuellies, Panama
9/30/94			CHIQUITA S.A.	OPERATIONS	ALLOCATION MANAGER	Geneva, Switzerland
9/20/94			CHIQUITA BRANDS, INC.	OPERATIONS	MGR FINANCE & OPS CONTROL	Cincinnati, OH
10/12/94			FRUITEXPRESS PTY. LTD.	EXECUTIVE	GENERAL MANAGER	Adelaide, S. Australia
10/24/94			COBAL	OPERATIONS	DISTRICT SUPERINTENDENT	San Jose, Costa Rica
9/30/94			CHIQUITA CITRUS PACKERS	FINANCE	CONTROLLER/OPERATIONS ADMIN	Fl. Pierce, FL
10/27/94			POLYMER UNITED	OPERATIONS	GENERAL MANAGER	San Pedro Sula, Honduras
9/21/94			JOHN MORRELL & CO.	ADMINISTRATION	VICE PRESIDENT - PROC. MEATS	Sioux Falls, SD
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
10/8/94			FRIDAY CANNING CORPORATION	EXECUTIVE	PRESIDENT	New Richmond, WI
9/27/94			CIA. AGRICOLA DEL GUAYAS	CONTROLLERS	CONTROLLER	Guayaquil, Ecuador

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REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/8/94			CALIFORNIA DAY FRESH FOODS	OPERATIONS	DISTRIBUTION MANAGER	Glendora, CA
9/28/94			CHIQUITA BRANDS, INC.	OPERATIONS	DIRECTOR LINER SERVICES	Cincinnati, OH
9/28/94			CHIQUITA BRANDS, INC.	MARITROP	VICE PRESIDENT	Cincinnati, OH
10/8/94			CHIQUITA INTERNATIONAL, LTD.	CONTROLLERS	ASST. DIVISION CONTROLLER	Tapachula, Mexico
10/14/94			CHIQUITA BRANDS, INC.	QUALITY ENGINEERING	MANAGER P.I.T.	San Jose, Costa Rica
10/7/94			CHIQUITA BRANDS NEW ZEALAND	FINANCE	DIR. FINANCE & ADMIN.	Auckland, New Zealand
10/7/94			CHIQUITA BRANDS, INC.	OPERATIONS	VICE PRESIDENT	Cincinnati, OH
10/17/94			JOHN MORRELL & COMPANY	NATIONAL SALES DIVISION	REGION MANAGER-DEJ	Springfield, MO
9/28/94			CHIQUITA BRANDS, INC.	CONTROLLER'S	DIRECTOR, TRANSPORTATION ACCOUNTING	Cincinnati, OH
10/8/94			JOHN MORRELL & CO.	MILITARY	ASST. VP & INT'L. MILITARY SALES MGR	Cincinnati, OH
9/28/94			JOHN MORRELL & CO.	HUNTER PACKING COMPANY	CONTROLLER	Hazelwood, MO
10/8/94			CIL	OPERATIONS	MANAGER SCHEDULING	Antwerp, Belgium
10/11/94			UNIMAR	PROCESSED FOODS	GENERAL MANAGER	Managua, Nicaragua
9/27/94			CHIQUITA TROPICAL PRODUCTS	HUMAN RESOURCES	DIRECTOR HUMAN RESOURCES	San Jose, Costa Rica
10/8/94			POLYMER de COSTA RICA	FINANCE	DIRECTOR OF FINANCE	San Jose, Costa Rica
10/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	MANAGER TAX OPERATIONS	Cincinnati, OH
10/8/94			CALIFORNIA DAY FRESH FOODS	SALES	SALES MANAGER	Glendora, CA
10/11/94			DUNAND ET COMPAGNIE DES BANANE	EXECUTIVE	PRESIDENT, DIRECTOR GENERAL	Paris, France
10/7/94			CHIQUITA BRANDS, INC.	CONTROLLER'S	MANAGER INFORMATION SYSTEMS	Cincinnati, OH
10/13/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MGR HUMAN RESOURCES	Cincinnati, OH
9/20/94			JOHN MORRELL & CO.	FRESH MEAT SALES	REGION MANAGER	Cincinnati, OH
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	OFFICE SERVICES	MANAGER TELECOMMUNICATIONS	Cincinnati, OH
9/28/94			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Bocas, Panama
10/17/94			AGROINDUSTRIAL LOS LAGOS	OPERATIONS	PROJECT MANAGER	Santiago, DR
10/8/94		X	CHIRIQUI LAND COMPANY	OPERATIONS	PORT SUPERINTENDENT	Bocas, Panama
10/8/94			POLYMER	FINANCE	MGR. ACCOUNTING	San Jose, Costa Rica
10/13/94			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPT. LABOR RELATIONS	Bocas, Panama
10/12/94			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPERINTENDENT AGRI.	Armuellies, Panama
9/27/94			CIA, AGRICOLA DEL GUAYAS	OPERATIONS	DIRECTOR OF OPERATIONS	Guayaquil, Ecuador
9/28/94			CHIQUITA TROPICAL PRODUCTS	LEGAL	LEGAL COUNSEL	San Jose, Costa Rica
10/12/94			CHIRIQUI LAND COMPANY	OPERATIONS	MANAGER TECHNICAL SERVICES	Armuellies, Panama
9/21/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
10/14/94			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE AFFAIRS	VICE PRESIDENT-CORPORATE AFFAIRS	Cincinnati, OH
9/27/94			CHIQUITA BRANDS, INC.	CONTROLLER'S	MGR. MANAGEMENT REPORTING & MKTG.	Cincinnati, OH
10/12/94			CHIRIQUI LAND COMPANY	FINANCE	SR. FINANCIAL ANALYST	Armuellies, Panama
10/12/94			CHIRIQUI LAND COMPANY	TOC	TOC COORDINATOR	Armuellies, Panama
9/28/94			CHIQUITA BRANDS, N.A.	CB-NA BANANA SALES	REGION SALES VP	Cincinnati, OH
9/28/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
10/18/94			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	CORPORATE RISK MANAGER	Cincinnati, OH
10/20/94			CIL	FINANCE	ACCTG. DIR	Antwerp, Belgium
10/8/94			CHIQUITA TROPICAL PRODUCTS, N.A.	SALES	SENIOR ACCOUNT MANAGER	Atlanta, GA

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REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
9/27/94			CHIQUITA BRANDS, INC.	OPERATIONS	MANAGER ACCOUNTING	Cincinnati, OH
10/13/94			CHIQUITA BRANDS, INC.	TRANSPORTATION	MARKETING ANALYST	Cincinnati, OH
9/30/94			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	DIRECTOR AUDIT	Cincinnati, OH
9/21/94			JOHN MORRELL & CO.	TRANSPORTATION	ASSISTANT VICE PRESIDENT	Cincinnati, OH
9/28/94			CHIQUITA BRANDS, INC.	OPERATIONS	SENIOR MANAGER, MARKET DEVELOPMENT	Cincinnati, OH
9/20/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. VICE PRESIDENT SALES N.A.	Cincinnati, OH
9/20/94			MARITROP TRADING CORPORATION	MATERIALS & SUPPLY	MANAGER SUPPLY LOGISTICS	Cincinnati, OH
9/21/94			CHIQUITA BRANDS CO., N.A.	QUALITY ASSURANCE	DIRECTOR TECH SALES AND QUALITY ASSURANCE	Cincinnati, OH
10/11/94		X	NUMAR	ADMINISTRATION	ADMINISTRATIVE DIRECTOR	San Pedro Sula, Honduras
10/14/94			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. FINANCIAL ANALYST	San Jose, Costa Rica
10/8/94			TELA RAILROAD COMPANY	OPERATIONS	DIRECTOR AGRICULTURE	La Lima, Honduras
9/27/94			JOHN MORRELL & CO.	MILITARY SALES	DIRECTOR - EASTERN REGION	Atlanta, GA
9/27/94			CHIQUITA BRANDS CO., N.A.	INLAND TRANSPORTATION	DIR. CONTAINER OPERATIONS	Wilmington, DE
9/28/94			CHIQUITA BRANDS CO., N.A.	CTP NORTH AMERICA	MANAGER FINANCIAL ANALYSIS	Cincinnati, OH
10/8/94			FRUPAC	OPERATIONS	OPERATIONS DIRECTOR	Santiago, Chile
10/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	SENIOR COUNSEL	Cincinnati, OH
10/18/94			JOHN MORRELL & CO.	SALES	VP-NATIONAL SALES	Minneapolis, MN
10/18/94			CHIRIQUI LAND COMPANY	OPERATIONS	ENGLISH SCHOOL PRINCIPAL	Bocas, Panama
10/8/94			JOHN MORRELL & CO.	N.E. SALES	REGION MANAGER	Latham, NY
9/30/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	REGIONAL SALES MANAGER	Cleveland, OH
9/28/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	REGIONAL SALES MANAGER	W. Chicago, IL
10/21/94			CHIQUITA BRANDS, INC.	QUALITY & ENGINEERING	FIELD PACKAGING ENG.	San Jose, Costa Rica
10/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	AUDIT MANAGER	Cincinnati, OH
9/27/94			CHIQUITA BRANDS, INC.	DOMESTIC ACCOUNTING	MANAGER PAYROLL	Cincinnati, OH
9/30/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	DIVISION SALES MANAGER	Cincinnati, OH
10/13/94			PROGRESSIVE PRODUCE CO.	ADMINISTRATION	VICE PRESIDENT	Los Angeles, CA
10/8/94			FRUPAC	SALES	PRODUCT MGR.	Philadelphia, PA
9/20/94			JOHN MORRELL & CO.	DINNER BELL/MORRELL MKT	BRAND MANAGER	Cincinnati, OH
10/8/94			CALIFORNIA DAY FRESH FOODS	EXECUTIVE	VICE PRESIDENT	Glendora, CA
9/20/94			CHIQUITA BRANDS, INC.	INTL BUSINESS DEVELOPME	DIRECTOR, INTERNATIONAL DEVELOPMENT	Cincinnati, OH
9/27/94			CHIQUITA BRANDS, INC.	OPERATIONS	SR. DIRECTOR, QUALITY ASSURANCE	Cincinnati, OH
10/14/94			FRUPAC	OPERATIONS	MANAGING DIRECTOR	Santiago, Chile
10/11/94			CIA. FRUTERA DE SEVILLA	MIS	MANAGER MIS	Medellin, Colombia
9/20/94			CHIQUITA BRANDS, INC.	PROCESSED FOODS	CHIEF FINANCIAL OFFICER	Cincinnati, OH
10/17/94			CHIQUITA BRANDS, INC.	DOMESTIC OPERATIONS	ACCOUNTING MANAGER	Cincinnati, OH
9/21/94			JOHN MORRELL & CO.	TECH SERVICES	MANAGER	Springdale, OH
10/8/94			H.L. BANANA	EXECUTIVE	GENERAL MANAGER	Adelaide, Australia
9/28/94			BANANA SUPPLY CO.	EXECUTIVE	VICE PRESIDENT	Miami, FL
9/27/94			JOHN MORRELL & CO.	HUMAN RESOURCES	V.P. HUMAN RESOURCES, JM & CO.	Sioux Falls, SD
9/30/94			SOLAR AQUA FARMS	EXECUTIVE	PRESIDENT	Sun City, CA
10/8/94			CALIFORNIA DAY FRESH FOODS	ENGINEERING	MAINTENANCE/ENGINEERING MANAGER	Glendora, CA

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REC'D RESPONSE	NAME	X IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/8/94			CALIFORNIA DAY FRESH FOODS	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Glendora, CA
9/28/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	V.P. INFORMATION SYSTEMS	Cincinnati, OH
10/8/94			CIA. FRUTERA DE SEVILLA	OPERATIONS	GENERAL MANAGER - MEDELLIN	Medellin, Colombia
10/17/94			CIL	OPERATIONS	DIRECTOR LOGISTICS AND OPERATIONS	Antwerp, Belgium
10/8/94			MARITROP TRADING CORPORATION	AGROCHEMICALS	MANAGER AGROCHEMICALS	Cincinnati, OH
10/11/94			CHIQUITA BRANDS, INC.	OPERATIONS	SR. EXECUTIVE VICE PRESIDENT CBG	Cincinnati, OH
9/28/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR - INFORMATION SERVICES	Cincinnati, OH
10/7/94			JOHN MORRELL & CO.	ADMINISTRATION	GENERAL MGR. CHEMICAL DIV. SARATOGA SPEC	Northlake, IL
10/11/94		X	NUMAR	PROCESSED FOODS	GM NUMAR	San Jose, Costa Rica
10/8/94			COPACSA	OPERATIONS	GENERAL MANAGER	Tapachula, Mexico
9/27/94			JOHN MORRELL & COMPANY	NATIONAL SALES DIVISION	REGION MANAGER-DELI	Laguna Hills, CA
10/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	VICE PRESIDENT AND TREASURER	Cincinnati, OH
9/20/94			JOHN MORRELL & CO.	PROCESSED MEATS	CORP. PRODUCT COORDINATOR	Springdale, OH
9/27/94			CHIQUITA BRANDS CO., N.A.	INLAND DISTRIBUTION	A.V.P. SALES PLANNING/CUSTOMER SERVICES	Cincinnati, OH
10/8/94			JOHN MORRELL & CO.	FINANCIAL ANALYSIS	MGR. PLANNING & ANALYSIS	Cincinnati, OH
10/8/94			CHIQUITA BRANDS, INC.	CONTROLLER'S	MGR MARKETING & MANAGEMENT	Cincinnati, OH
10/14/94			JOHN MORRELL & CO.	PORK PLANT OPERATION	VICE PRESIDENT	Sioux Falls, SD
10/8/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES VICE PRESIDENT	St. Louis, MO
10/8/94			CHIQUITA BANANA CO., B.V.	MARKETING	COUNTRY MANAGER	Praque, Czech Republic
10/7/94			JOHN MORRELL & CO.	PLANT OPERATIONS	MECHANICAL SUPERINTENDENT	Sioux Falls, SD
10/19/94			FRUPAC	OPERATIONS	COMMERCIAL DIRECTOR	Santiago, Chile
10/12/94			CHIRIQUI LAND COMPANY	OPERATIONS	ASSOC. PHITOPHATOLOGIST	Armuellies, Panama
9/27/94			MARITROP TRADING CORPORATION	ADMINISTRATION	DIRECTOR, MATERIALS & SUPPLY	Cincinnati, OH
10/13/94			CHIQUITA BRANDS, INC.	OPERATIONS	BUNKER COORDINATOR	Cincinnati, OH
10/13/94			CHIQUITA BRANDS CO., N.A.	SALES	MANAGER SALES PFI	Cincinnati, OH
10/8/94			CHIQUITA S.A.	FINANCE	DIRECTOR, FINANCIAL PLANNING - EUROPE	Geneva, Switzerland
10/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	VP CORPORATE HUMAN RESOURCES	Cincinnati, OH
10/25/94			CHIRIQUI LAND COMPANY	CONTROLLERS	EDP OPERATIONS COORDINATOR	Bocas, Panama
10/18/94			JOHN MORRELL & CO.	SIOUX CITY	CONTROLLER	Sioux City, IA
10/11/94			NUMAR	PROCESSED FOODS	V. P. FINANCE & ADMIN.	San Jose, Costa Rica
9/28/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Cincinnati, OH
10/8/94			CIL	OPERATIONS	ASST. VICE PRESIDENT	Hamilton, Bermuda
10/11/94		X	POLYMER UNITED	FINANCE	REGIONAL DIRECTOR FIN. & ADMIN.	Panama City, Panama
9/27/94			JOHN MORRELL & CO.	FRESH MEAT SALES	REGION MANAGER	Midlothian, WV
10/8/94			CHIQUITA-BANANA COMPANY, B.V.	MARKETING	MGR. MARKETING-FRANCE	Paris, France
10/11/94			DUNAND ET COMPAGNIE DES BANANE	EXECUTIVE	SECRETARY	Paris, France
9/30/94			CHIQUITA BRANDS, INC.	OPERATIONS	ASST. VICE PRESIDENT TROPICAL BUSINESS DEV.	Cincinnati, OH
9/27/94			JOHN MORRELL & CO.	PRIVATE LABEL SALES	REGIONAL SALES MANAGER	Spokane, WA
10/14/94			CHIQUITA BRANDS CO., N.A.	FINANCE	ASST. VICE PRESIDENT FINANCE	Cincinnati, OH
10/8/94			COBAL	TREASURY	TREASURER	San Jose, Costa Rica
10/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	SECRETARY'S OFFICE	ASST. GENERAL COUNSEL & ASST. SECRETARY	Cincinnati, OH

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REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/11/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION ENGINEERING	Cincinnati, OH
10/12/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR DATA ADMINISTRATION	Cincinnati, OH
10/12/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION ENGINEERING	Cincinnati, OH
10/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	DIR/TREASURY ANALYSIS	Cincinnati, OH
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	ASST. V.P. TAXATION	Cincinnati, OH
9/27/94			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	CHAIRMAN & CEO	Cincinnati, OH
9/21/94			CHIQUITA BRANDS INTERNATIONAL, I.	EXECUTIVE	PRESIDENT AND CHIEF OPERATING OFFICER	Cincinnati, OH
10/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Ciudad, Panama
10/11/94			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLERS	MANAGER	Antwerp, Belgium
9/30/94			CIL	FINANCE	DIRECTOR, AFFILIATE ACCT.	San Jose, Costa Rica
10/20/94			CHIQUITA BRANDS, INC.	ORGANIZATIONAL EFFECTIV	CONSULTANT	Philadelphia, PA
9/30/94			FRUPAC	SALES	SR. ACCOUNT MANAGER	El Paso, TX
9/28/94			JOHN MORRELL & CO.	PEYTON PACKING COMPANY	PERSONNEL MANAGER/P.A. MANAGER	Cincinnati, OH
10/12/94			CHIQUITA BRANDS CO., N.A.	BUSINESS DEVELOPMENT	DIRECTOR SALES ADMINISTRATION	Cincinnati, OH
10/14/94			CHIQUITA BRANDS, INC.	OPERATIONS	DIR. PROCUREMENT & MATERIALS MGMT.	San Jose, Costa Rica
10/11/94			SECCA S.A.	OPERATIONS	EXPORT MANAGER	Hong Kong, Hong Kong
10/11/94			CHIQUITA INTERNATIONAL LTD.	CONTROLLERS	BRANCH MANAGER	San Jose, Costa Rica
10/25/94			POLYMER de COSTA RICA	OPERATIONS	MGR. PRODUCTION SERVICES	Antwerp, Belgium
10/24/94			SPIERS, N.V.	EXECUTIVE	CONTROLLER	Cincinnati, OH
9/20/94			CHIQUITA BRANDS, INC.	FAR & MID EAST & EUROPE	V.P. ASIA - PACIFIC	Paris, France
10/11/94			DUNAND ET COMPAGNIE DES BANANE	EXECUTIVE	CHIEF FINANCIAL OFFICER	Bocas, Panama
9/28/94			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Cincinnati, OH
9/27/94			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER'S	MGR. ACCOUNTING	Bocas, Panama
10/17/94		X	CHIRIQUI LAND COMPANY	CONTROLLERS	CONTROLLER	Cincinnati, OH
10/13/94			GREAT WHITE FLEET	OPERATIONS	ASSISTANT MGR. OF OPERATIONS	San Jose, Costa Rica
10/19/94			COBAL	OPERATIONS	DISTRICT SUPERINTENDENT	Panama City, Panama
10/7/94			CHIQUITA TROPICAL PRODUCTS	LEGAL	ATTORNEY	Sioux Falls, SD
9/28/94			JOHN MORRELL & CO.	EXECUTIVE	V.P. AND ASST. PLANT MANAGER	Cincinnati, OH
10/13/94			CHIQUITA BRANDS INTERNATIONAL, I.	PROCESSED FOODS	MGR., MARKET Q/A/QC	Sioux Falls, SD
10/12/94			JOHN MORRELL & CO.	PROCESSED MEATS	ASSISTANT VICE PRESIDENT	San Jose, Costa Rica
10/11/94			NUMAR	PROCESSED FOODS	DIV MANAGER COTO	Athens, Greece
10/12/94			CHIQUITA BANANA COMPANY, B.V.	OPERATIONS	COUNTRY MGR - GREECE	Mahwah, NJ
10/14/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Martinique
10/18/94			CBII	OPERATIONS	DIR. OPERATIONS	Cincinnati, OH
9/27/94			JOHN MORRELL & CO.	SALES	VICE PRESIDENT	Tepachula, Mexico
10/12/94			CHIQUITA INTERNATIONAL, LTD.	CONTROLLERS	CONTROLLER	Cincinnati, OH
9/21/94			JOHN MORRELL & CO.	MIS	DIRECTOR INFORMATION SERVICES	Cincinnati, OH
10/24/94			JOHN MORRELL & CO.	CONTROLLER'S	CONTROLLER - PRICE AND EXPENSE	Pleasanton, CA
9/30/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SENIOR ACCOUNT MANAGER	San Jose, Costa Rica
9/30/94			COBAL	OPERATIONS	GENERAL MANAGER	Cincinnati, OH
10/7/94			CHIQUITA BRANDS, INC.	CONTROLLERS	CONTROLLER	

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REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/12/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION ENGINEERING	Cincinnati, OH
10/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	MANAGER BENEFITS	Cincinnati, OH
10/12/94			CHIRIQUI LAND COMPANY	OPERATIONS	REGIONAL SIGATOKA SUPT.	Armuellies, Panama
10/8/94			CIL	QUALITY ASSURANCE	MGR. QUAL. ASSURANCE	Antwerp, Belgium
9/20/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Cincinnati, OH
9/27/94			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	DIR. CAP. INVESTMENT & PURCHASING	San Jose, Costa Rica
10/8/94		X	COBIGUA	OPERATIONS	GENERAL MANAGER, COBIGUA	Guatemala City, Guatemala
10/7/94			CHIQUITA TROPICAL PRODUCTS	LEGAL	ASSISTANT DIRECTOR LEGAL AND GOVT AFFAIRS	Panama City, Panama
10/14/94			CIA, FRUTERA DE SEVILLA	CONTROLLER	CONTROLLER	Santa Marta, Colombia
9/27/94			JOHN MORRELL & CO.	FOODSERVICE SALES	EASTERN REGION MANAGER	Boston, MA
10/28/94			COBAL	OPERATIONS	EXPORT SUPERINTENDENT	San Jose, Costa Rica
10/8/94			FRUPAC	SALES	STAFF SERVICES MGR.	Philadelphia, PA
9/28/94			JOHN MORRELL & CO.	COPAZ	VICE PRESIDENT AND GENERAL MANAGER	Springdale, OH
10/19/94			AMERICAN PRODUCE COMPANY	EXECUTIVE	CFO	Los Angeles, CA
9/27/94			CIA, AGRICOLA DEL GUAYAS	OPERATIONS	ACCOUNTING MANAGER	Guayaquil, Ecuador
10/24/94			CHIQUITA BRANDS, INC.	CONTAINER OPERATIONS	SUPERVISOR CONTAINERS	San Jose, Costa Rica
10/8/94			TELA RAILROAD COMPANY	OPERATIONS	SENIOR PRODUCTION MANAGER	La Lima, Honduras
10/25/94			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Bocas, Panama
10/12/94			CHIRIQUI LAND COMPANY	ENGINEERING	MECHANICAL SUPT.	Armuellies, Panama
10/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	V.P. TAX	Cincinnati, OH
10/8/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES MANAGER	Bothell, WA
10/13/94			CHIQUITA BRANDS, INC.	OPERATIONS	TECHNICAL SUPERINTENDENT	Cincinnati, OH
9/27/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER TELECOMMUNICATIONS	Cincinnati, OH
10/8/94			TELA RAILROAD COMPANY	TECH PROGRAMS & SERVICE	ASST DIR CROP PROT	La Lima, Honduras
10/12/94			CHIRIQUI LAND COMPANY	OPERATIONS	PRODUCTION MANAGER	Armuellies, Panama
10/28/94			COBIGUA	OPERATIONS	MGR. TECH SERVICES	Puerto Barrios, Guatemala
9/27/94			COBAL	OPERATIONS	SUPT. TECH SERVICES	San Jose, Costa Rica
10/14/94			COBIGUA	OPERATIONS	TQC MANAGER	Puerto Barrios, Guatemala
10/14/94			CHIQUITA BRANDS, INC.	PROCESSED FOODS	MANAGER PLANNING & ANALYSIS	Cincinnati, OH
10/8/94			CHIQUITA BRANDS CO., N.A.	CONTAINER MAINTENANCE	MGR. CONTAINER MAINTENANCE	Gulfport, MS
10/13/94			MUNDIMAR	CONTROLLERS	CONTROLLER	San Jose, Costa Rica
10/11/94		X	NUMAR	FINANCE	FINANCE MANAGER	San Jose, Costa Rica
10/8/94			CHIRIQUI LAND COMPANY	LEGAL	DIVISION LAWYER	Bocas, Panama
10/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	V.P., GENERAL COUNSEL & SECRETARY	Cincinnati, OH
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIRECTOR - ORGANIZATIONAL EFFECTIVENESS	Cincinnati, OH
10/8/94		X	CHIQUITA TROPICAL PRODUCTS	OPERATIONS	MANAGER PURCHASING - CTP	San Jose, Costa Rica
9/20/94			CHIQUITA BRANDS, INC.	MARITROP	MANAGER PURCHASE PACKAGING	Cincinnati, OH
10/8/94			FRUPAC	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Santiago, Chile
10/20/94			CHIRIQUI LAND COMPANY	MIS	MGR. EDP	Armuellies, Panama
10/25/94			COBAL	OPERATIONS	SUPT. ENGINEERING	San Jose, Costa Rica
9/27/94			COBAL	OPERATIONS	MGR. TECH SERVICES	San Jose, Costa Rica

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10/16/94			CHIQUITA BRANDS, N.A.	CB-NA BANANA SALES	DIR. CORPORATE ACCOUNTS-EAST	Cincinnati, OH
9/27/94			FRUPAC	MARKETING	SR. SALES/PRODUCT MGR.	Philadelphia, PA
10/18/94			CALIFORNIA DAY FRESH FOODS	OPERATIONS	INV. MANAGER	Glendora, CA
10/18/94			JOHN MORRELL & CO.	OPERATIONS	REGIONAL SALES MGR	Los Angeles, CA
9/30/94			CHIQUITA BRANDS CO., N.A.	CB-NA SALES	REGION SALES MANAGER	Houston, TX
9/27/94			JOHN MORRELL & CO.	MILITARY SALES	DIRECTOR - WESTERN REGION	Redmond, WA
10/18/94			NICHOL GROUP PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Melbourne, Victoria, Australia
9/28/94			CHIQUITA BRANDS, INC.	CONTROLLERS	MANAGER OPERATIONS & CONTROL	Cincinnati, OH
10/18/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES MANAGER	Norcross, GA
9/28/94			JOHN MORRELL & CO.	COPAZ	EXECUTIVE VICE PRESIDENT	Springdale, OH
10/13/94			JOHN MORRELL & CO.	SARATOGA SPECIALTIES	GENERAL SALES MANAGER	Elmhurst, IL
10/20/94			TELA RAILROAD COMPANY	CONTROLLERS	ASST. CONTROLLER	La Lima, Honduras
10/12/94			CHIRIQUI LAND COMPANY	CONTROLLERS	MANAGER EDP	Armuellas, Panama
10/21/94		X	TELA RAILROAD COMPANY	CONTROLLERS	DIVISION CONTROLLER	La Lima, Honduras
10/18/94			CHIQUITA BRANDS, INC.	PROCESSED FOODS	DIRECTOR DEVELOPMENT	Cincinnati, OH
10/12/94			CHIRIQUI LAND COMPANY	OPERATIONS	AREA SUPT.	Armuellas, Panama
10/18/94			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	SR. V.P. REGION MANAGER	Panama City, Panama
10/19/94			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SECURITY	LA SECURITY COORDINATOR	San Jose, Costa Rica
10/18/94			FRUPAC	OPERATIONS	PRODUCTION MANAGER	Santiago, Chile
9/27/94			CHIQUITA BRANDS CO., N.A.	CB-NA MARKETING	DIVISION MARKETING MANGER	Cincinnati, OH
9/28/94			BANANA SUPPLY CO.	EXECUTIVE	PRESIDENT	Miami, FL
9/28/94			CHIQUITA S.A.	EXECUTIVE	GENERAL MANAGER	Geneva, Switzerland
10/21/94		X	TELA RAILROAD COMPANY	OPERATIONS	GENERAL MANAGER	La Lima, Honduras
9/21/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
10/18/94			JOHN MORRELL & CO.	CENTRAL SALES	REGION MANAGER	St. Louis, MO
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
10/24/94			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	MGR LATIN AMERICAN TAX OPERATIONS	Cincinnati, OH
10/20/94			CALIFORNIA DAY FRESH FOODS	OPERATIONS	DIRECTOR	Glendora, CA
9/20/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	MGR. PRODUCT & PROCESS DEVELOPMENT	Cincinnati, OH
10/25/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	VP SALES	Cincinnati, OH
9/30/94			CHIRIQUI LAND COMPANY	OPERATIONS	PORT SUPERINTENDENT	Bocas, Panama
10/18/94			CHIRIQUI LAND COMPANY	QUALITY CONTROL	DIRECTOR QUALITY CONTROL	Armuellas, Panama
10/14/94			CHIQUITA BRANDS, INC.	OPERATIONS	SR. V.P. CBG	Cincinnati, OH
10/18/94			CALIFORNIA DAY FRESH FOODS	OPERATIONS	QUALITY CONTROL MANAGER	Glendora, CA
10/13/94			CHIQUITA BRANDS, INC.	CONTROLLER'S	ASST V.P. TRANSPORTATION ACCTG.	Cincinnati, OH
10/24/94			CIL	FINANCE	DIRECTOR, ACCOUNTING	Antwerp, Belgium
10/13/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER PC SUPPORT	Cincinnati, OH
10/7/94			CHIQUITA BRANDS, INC.	OPERATIONS	GEN. MGR. - GWF S. PACIFIC	Auckland, New Zealand
10/18/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIRECTOR BENEFITS AND COMPENSATION	Cincinnati, OH
10/17/94			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. ADM. SERVICES	San Jose, Costa Rica
10/13/94			CHIQUITA ITALIA, S.p.A.	SALES	DIRECTOR SALES/NORTH	Milan, Italy

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10/11/94			POLYMER UNITED	OPERATIONS	REGIONAL DIRECTOR MANUF.	Panama City, Panama
10/14/94			POLYMER	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica
10/8/94			CIA. FRUTERA DE SEVILLA	OPERATIONS	TECHNICAL SERVICES MANAGER	Santa Marta, Colombia
10/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
9/28/94			CHIQUITA BRANDS, N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Sacramento, CA
10/27/94			POLYMER UNITED	OPERATIONS	GM - PLASTIPAK/DIR. OPS.	San Pedro Sula, Honduras
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	SENIOR COUNSEL	Cincinnati, OH
10/14/94			JOHN MORRELL & CO.	TREASURY	ASST. TREASURER	Cincinnati, OH
10/11/94			NUMAR	CONTROLLERS	AREA CONTROLLER	San Jose, Costa Rica
10/14/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIR INT'L & ACQUISITION SUPPORT	Cincinnati, OH
10/18/94			FRUPAC	SALES	ACCOUNT MGR.	Philadelphia, PA
10/13/94		X	CIA. PROCESSADORA DE FRUTAS	CONTROLLER'S	CONTROLLER	Bocas, Panama
10/12/94			CHIRIQUI LAND COMPANY	TRANSPORT/EXPORT	SUPT. TRANS/EXPORT	Armuell, Panama
10/8/94			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	DIRECTOR FINANCE & ACCTG.-FAR EAST REGION	Cincinnati, OH
9/27/94			JOHN MORRELL & CO.	CONTROLLERS	CONTROLLER	Sioux Falls, SD
10/13/94			CHIQUITA BRANDS, INC.	CONTROLLER'S	DIR. TRANSPORTATION ACCOUNTING	Cincinnati, OH
9/28/94			CHIQUITA BRANDS CO., N.A.	INLAND DISTRIBUTION	VICE PRESIDENT LOGISTICS	Cincinnati, OH
10/8/94			FRIDAY CANNING CORPORATION	SALES	INTL. SALES MGR.	New Richmond, WI
10/27/94			BRUIGOM EN VISSER, B.V.	EXECUTIVE	CONTROLLER	Netherlands
10/24/94			POLYMER	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica
10/8/94			COBAL	OPERATIONS	MANAGER FINANCIAL ANALYSIS	San Jose, Costa Rica
10/24/94		X	CHIRIQUI LAND COMPANY	CONTROLLERS	ASST. CONTROLLER	Bocas, Panama
9/27/94			CHIQUITA BRANDS, INC.	OPERATIONS	CHIEF PILOT	Panama City, Panama
9/27/94			JOHN MORRELL & CO.	LAW	GENERAL COUNSEL - JOHN MORRELL	Cincinnati, OH
10/13/94			CBI-PROCESSED FRUIT INGREDIENTS	HUMAN RESOURCES	MANAGER HUMAN RESOURCES	San Jose, Costa Rica
9/27/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Portland, OR
9/28/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIVISION MARKETING MANAGER	Cincinnati, OH
10/12/94		X	TELA RAILROAD COMPANY	OPERATIONS	MANAGER - COBALISA	La Lima, Honduras
10/14/94			CIA. FRUTERA DE SEVILLA	LEGAL	LEGAL COUNSEL	Santa Marta, Colombia
10/13/94		X	CHIQUITA BRANDS, N.A.	PROCESSED FRUIT INGREDI	CONTROLLER	Cincinnati, OH
10/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	VICE PRESIDENT LABOR RELATIONS	Cincinnati, OH
10/11/94			CHIQUITA BANANA COMPANY, B.V.	MARKETING	REG. MGR. SWITZ/AUS.	Zurich, Switzerland
10/11/94		X	NUMAR	PROCESSED FOODS	GM PALMA TICA	San Jose, Costa Rica
9/27/94			COBAL	OPERATIONS	AGRI. SERVICES MANAGER	Guapiles, Costa Rica
10/13/94			JOHN MORRELL & CO.	SPRINGDALE	CONTROLLER	Springdale, OH
10/20/94			CHIQUITA BRANDS CO., N.A.	FINANCIAL ANALYSIS	CORPORATE PLANNER	Cincinnati, OH
10/13/94			CHIQUITA BANANA COMPANY, B.V.	PROCESSED FRUIT INGREDI	TECH SALES MGR	Zwijndrecht, Netherlands
9/26/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	MANAGER STAFFING	Cincinnati, OH
10/25/94			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	V.P.	Panama City, Panama
10/12/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Charlotte, NC
10/12/94			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	V.P. CHIEF FINANCIAL OFFICER	Cincinnati, OH

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10/18/94			FRIDAY CANNING CORPORATION	SALES & MARKETING	VICE PRESIDENT	New Richmond, WI
10/17/94			FRUDOCA	CONTROLLERS	CONTROLLER	San Diego, DR
10/21/94			CHIQUITA BRANDS, INC.	QUALITY ENGINEERING	MGR. PACK TECH CENTER	San Jose, Costa Rica
10/25/94			CHIRIQUI LAND COMPANY	ENGINEERING	SUPT. ELECTRICAL	Bocas, Panama
9/28/94			CHIRIQUI LAND COMPANY	ENGINEERING	CHIEF OF ENGINEERING	Bocas, Panama
10/6/94			CALIFORNIA DAY FRESH FOODS	EXECUTIVE	GROUP EXECUTIVE/FRESH JUICES	Glendora, CA
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	CORPORATE PLANNER	Cincinnati, OH
10/12/94			CHIRIQUI LAND COMPANY	OPERATIONS	MANAGER INDUSTRIAL RELATIONS	Armuellae, Panama
10/25/94			CHIRIQUI LAND COMPANY	OPERATIONS	SIGATOKA EXTENSION MANAGER	Bocas, Panama
10/13/94			CHIQUITA ITALIA, S.p.A.	SALES	ALLOCATION MANAGER	Rome, Italy
10/25/94			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Armuellae, Panama
10/18/94			CHIQUITA BRANDS, INC.	OPERATIONS	ASST. VICE PRESIDENT TROPICAL ACCOUNTING	Cincinnati, OH
10/6/94			POLYMER de COSTA RICA	OPERATIONS	VICE PRESIDENT POLYMER	San Jose, Costa Rica
10/13/94			CHIQUITA BRANDS, INC.	DOMESTIC ACCOUNTING	CONTROLLER	Cincinnati, OH
9/28/94			BANANA SUPPLY CO.	FINANCE	V.P. FINANCE & ADMIN, CAO	Miami, FL
9/20/94			JOHN MORRELL & CO.	LOGISTICS	DIRECTOR CUSTOMER SERVICE	Cincinnati, OH
9/30/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Deerfield, IL
9/27/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	AVP INFORMATION SERVICES	Cincinnati, OH
9/28/94			JOHN MORRELL & CO.	SALES	PRIVATE LABEL SALES MGR	Sioux Falls, SD
9/30/94			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	DIRECTOR, INTERNAL AUDIT	Cincinnati, OH
9/28/94			JOHN MORRELL & CO.	EXECUTIVE	PRESIDENT & CEO	Cincinnati, OH
10/11/94			NUMAR	MARKETING	VICE PRESIDENT MARKETING	San Jose, Costa Rica
9/27/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIRECTOR - HUMAN RESOURCES	Cincinnati, OH
9/28/94			CHIQUITA TROPICAL PRODUCTS	CONTROLLERS	MGR. CONSOL & GEN. ACCT.	San Jose, Costa Rica
10/18/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Cincinnati, OH
9/27/94			JOHN MORRELL & CO.	SALES	PRIVATE LABEL REG. SALES MGR	Hazelwood, MO
10/6/94			UNITED BRANDS JAPAN, LTD.	EXECUTIVE	MANAGER, MARKETING	Tokyo, Japan
10/11/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MGR. INFORMATION SECURITY	Cincinnati, OH
10/11/94			JOHN MORRELL & CO.	FOODSERVICE SALES	SOUTHERN REGION MANAGER	Tamarac, FL
9/28/94			JOHN MORRELL & CO.	GRAPHIC ARTS	DIRECTOR GRAPHIC ARTS	Cincinnati, OH
9/28/94			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER'S	DIRECTOR FINANCIAL ACCOUNTING	Cincinnati, OH
10/7/94			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Washington, D.C.
10/17/94			JOHN MORRELL & COMPANY	NATIONAL SALES DIVISION	NTL SALES MGR/CLUB SALES & SUPER CENTERS	Minneapolis, MN
10/11/94			FRUPAC	ACCOUNTING	ACCOUNTING MGR.	Philadelphia, PA
10/20/94			CHIQUITA BANANA COMPANY, B.V.	MARKETING	COUNTRY MANAGER, NETHERLANDS	Zwijndrecht, Netherlands
10/7/94			CHIQUITA BRANDS NEW ZEALAND	OPERATIONS	COUNTRY MGR-AUSTRALIA	Auckland, New Zealand
10/21/94			CHIQUITA BRANDS, INC.	QUALITY ENGINEERING	DIRECTOR TROPICAL QUALITY ASSURANCE	San Jose, Costa Rica
10/18/94			CHIRIQUI LAND COMPANY	CONTROLLERS	CONTROLLER	Armuellae, Panama
9/20/94			JOHN MORRELL & CO.	SALES	E. CENTRAL SALES MANAGER	Cincinnati, OH
9/28/94			CHIQUITA BRANDS INTERNATIONAL, I.	DINING SERVICES	EXECUTIVE CHEF	Cincinnati, OH
9/28/94			CHIQUITA BRANDS, INC.	OPERATIONS	ASST. CONTROLLER	Cincinnati, OH

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10/20/94			CHIQUITA BRANDS, INC.	ORGANIZATIONAL EFFECTIV	CONSULTANT	San Jose, Costa Rica
10/8/94			CHIQUITA BRANDS, INC.	TERMINAL OPERATIONS	MANAGER, WESTERN DIV.	Wilmington, CA
9/21/94			CHIQUITA BRANDS, N.A.	CB-NA BANANA SALES	DIR. CORPORATE ACCTS.-WEST	Costa Mesa, CA
9/28/94			CHIQUITA BRANDS CO., N.A.	CTP NORTH AMERICA	PRESIDENT, CHIQUITA BANANA, N.A.	Cincinnati, OH
9/28/94			CHIQUITA ITALIA, S.p.A.	OPERATIONS	SR TECHNICAL ADVISOR	Canary Islands
9/20/94			CHIQUITA BRANDS, INC.	CONTROLLER'S	MANAGER ACCOUNTING	Cincinnati, OH
9/30/94			CHIQUITA BRANDS INTERNATIONAL, I.	FINANCIAL ANALYSIS	CORPORATE PLANNER	Cincinnati, OH
9/28/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	DIRECTOR, QA & QC SYSTEMS	Cincinnati, OH
10/13/94			CHIQUITA BRANDS, INC.	TRANSPORTATION	MANAGER SCHEDULING	Cincinnati, OH
9/28/94			JOHN MORRELL & CO.	NATIONAL SALES	MGR., SALES OPERATIONS	Minneapolis, MN
10/8/94			CIL	OPERATIONS	V.P. MARKETING & LOGISTICS	Hamilton, Bermuda
9/28/94			JOHN MORRELL & COMPANY	NATIONAL SALES DIVISION	NATIONAL SALES MANAGER	Roanoke, VA
9/30/94			JOHN MORRELL & CO.	SIOUX CITY	GENERAL MANAGER	Sioux City, IA
10/19/94			CHIQUITA BRANDS, INC.	CONTROLLER'S	SPECIAL PROJECTS	Cincinnati, OH
10/7/94			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	TAX COUNSEL	Cincinnati, OH
9/30/94			CHIQUITA BRANDS CO., N.A.	MARKETING	DIRECTOR MARKETING	Cincinnati, OH
10/8/94			JOHN MORRELL & CO.	MGMT. PORK DIVISION	DIRECTOR MGMT & OPERATIONS ANALYSIS	Cincinnati, OH
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	CORPORATE COUNSEL	Cincinnati, OH
10/12/94			CHIRIQUI LAND COMPANY	FINANCE	CHIEF ADMIN. OFFICER	Armuillees, Panama
10/14/94			CHIQUITA BRANDS, INC.	QUALITY ENGINEERING	SR. MANAGER TRANSPORTATION ENG.	San Jose, Costa Rica
9/28/94			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	MGR. RISK CONTROL	Cincinnati, OH
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
9/27/94			CHIQUITA BRANDS, N.A.	CB-NA BANANA SALES	SENIOR ACCOUNT MANAGER	Akron, OH
9/21/94			JOHN MORRELL & CO.	FRESH MEAT SALES	SALES MANAGER	Sioux Falls, SD
9/30/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MANAGER OD & TD	Cincinnati, OH
10/8/94			UNITED BRANDS JAPAN, LTD.	EXECUTIVE	EXECUTIVE V.P. UB JAPAN (CHIQUITA)	Tokyo, Japan
10/11/94			UNIMAR	ACCOUNTING	GENERAL ACCOUNTANT	Managua, Nicaragua
9/27/94			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER'S	V.P. & CONTROLLER	Cincinnati, OH
10/17/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	REGIONAL SALES MGR	Cincinnati, OH
10/8/94			FRIDAY CANNING CORPORATION	ADMINISTRATION	SENIOR VICE PRESIDENT	New Richmond, WI
9/28/94		X	CHIQUITA BRANDS NEW ZEALAND	FINANCE	ACCOUNTING MANAGER	Auckland, New Zealand
10/8/94			COBAL	MIS	MIS DIRECTOR	San Jose, Costa Rica
9/30/94			JOHN MORRELL & COMPANY	HUMAN RESOURCES	DIR. BENEFITS/WORK. COMP.	Sioux Falls, SD
10/14/94		X	CHIQUITA TROPICAL PRODUCTS	LEGAL	DIR. LEGAL DEPT.	San Pedro Sula, Honduras
10/14/94			CIA. FRUTERA DE SEVILLA	OPERATIONS	GENERAL MANAGER	Santa Maria, Colombia
9/28/94			JOHN MORRELL & CO.	ENGINEERING	DIRECTOR	Cincinnati, OH
9/27/94			CIL	MARKETING	SALES ANALYST	Antwerp, Belgium
10/13/94			CBI-PROCESSED FRUIT INGREDIENTS	OPERATIONS	PROJECT MANAGER	San Jose, Costa Rica
10/8/94			CIA. FRUTERA DE SEVILLA	OPERATIONS	DIRECTOR TECH. SERVICES	Turbo, Colombia
10/7/94			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER'S	MANAGER ACCOUNTING	Cincinnati, OH
9/20/94			CHIQUITA BRANDS, INC.	MARITROP	DIRECTOR CAPITAL PROCUREMENT	Cincinnati, OH

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REG'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/11/94			POLYMER UNITED	HUMAN RESOURCES	REGIONAL DIRECTOR H.R.	Panama City, Panama
10/11/94			CHIQUITA TROPICAL PRODUCTS	LEGAL	VP LEGAL & GOVT AFFAIRS	San Jose, Costa Rica
10/11/94			ASO DE COSTA RICA	ACCOUNTING	AREA ACCTG. MANAGER	San Jose, Costa Rica
10/13/94			JOHN MORRELL & CO.	OPERATIONS	REGIONAL SALES MGR	El Paso, TX
9/28/94			CHIRIQUI LAND COMPANY	OPERATIONS	DIV. SUPT. AGRICULTURE	Bocae, Panama
10/8/94			CHIQUITA TROPICAL PRODUCTS	LEGAL	SENIOR LEGAL COUNSEL	San Pedro Sula, Honduras
10/20/94		X	TELA RAILROAD COMPANY	CONTROLLERS	ASST. CONTROLLER	La Lima, Honduras
10/13/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FRUIT INGREDI	DIR. SALES-AMERICAS	Cincinnati, OH
10/8/94			GIL	OPERATIONS	VP ALLOCATION	Antwerp, Belgium
10/8/94			CHIQUITA BRANDS, INC.	PROCESSED FOODS	DIRECTOR RESEARCH & DEVELOPMENT	Cincinnati, OH
10/11/94			NUMAR	PROCESSED FOODS	V.P.	San Jose, Costa Rica
10/17/94			CHIQUITA BRANDS CO., N.A.	HUMAN RESOURCES	MGR. FINANCE HR	Cincinnati, OH
10/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
10/14/94			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	MGR BUS. & FIN. PLAN	Panama City, Panama
10/24/94			CIA. FRUTERA DE SEVILLA	ADMINISTRATION	CHIEF ADMINISTRATIVE OFFICER	Medellin, Colombia
10/13/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Eden Prairie, MN
10/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Cincinnati, OH
10/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	AUDIT MANAGER	Cincinnati, OH
9/27/94			JOHN MORRELL & CO.	FINANCE	CONTROLLER - OPERATIONS	Sioux Falls, SD
9/27/94			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SALES MANAGER, S. DIVISION	Kenner, LA
10/13/94			GREAT WHITE FLEET	OPERATIONS	NAVAL FLEET ARCHITECT	Cincinnati, OH
10/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	DIRECTOR CORP. RISK MGT.	Cincinnati, OH
10/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	EXEC. V.P. CHIEF ADM. OFFICER	Cincinnati, OH
9/28/94			JOHN MORRELL & CO.	FRESH MEAT	V.P. SALES & MARKETING	Cincinnati, OH
10/8/94			FRUPAC	SALES	ACCOUNT MGR.	Philadelphia, PA
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	MANAGER, INTERNATIONAL COMPENSATION	Cincinnati, OH
10/8/94			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	SR. VICE PRESIDENT/REGIONAL MANAGER	San Jose, Costa Rica
10/8/94			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	PRODUCT MANAGER	Cincinnati, OH
9/20/94			CHIQUITA BRANDS CO., N.A.	INLAND DISTRIBUTION	ASST. DIRECTOR, PHYSICAL DISTRIBUTION	Cincinnati, OH
10/8/94			FRIDAY CANNING CORPORATION	OPERATIONS	SENIOR VICE PRESIDENT	New Richmond, WI
9/27/94			JOHN MORRELL & CO.	FINANCE	DIRECTOR, FINANCIAL ANALYSIS	Cincinnati, OH
10/13/94			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	VICE PRESIDENT INTERNAL AUDIT	Cincinnati, OH
10/13/94		X	CHIQUITA BRANDS, INC.	PROCESSED BANANAS	V.P.&GM PROC.FRUIT INGRED. DIV	Cincinnati, OH
10/8/94			CHIQUITA BRANDS INTERNATIONAL, I.	LAW	ASST. GENERAL COUNSEL	Cincinnati, OH
9/30/94			JOHN MORRELL & CO.	INTERNATIONAL	VICE PRESIDENT	Cincinnati, OH
9/28/94			MARITROP TRADING CORPORATION	MARITROP	MGR. INVENTORY & INFO SYSTEMS	Cincinnati, OH
10/14/94			JOHN MORRELL & CO.	ENGINEERING	DIRECTOR ENG. & CONS.	Cincinnati, OH
9/27/94			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	DIRECTOR CORPORATE SERVICES	Cincinnati, OH
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR COMPUTING SERVICES	Cincinnati, OH
10/13/94			WORTH PLANTATIONS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Innelfall, Queensland, Australia
10/14/94			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	MANAGER TAX	Cincinnati, OH

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CHIQUITA NSD

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Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1994

REPORT DUE: OCTOBER 14, 1994

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
9/21/94			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	MANAGER CASH OPERATIONS	Cincinnati, OH
10/17/94			CHIQUITA BANANA COMPANY, B.V.	MARKETING	MGR. RIPE. & TECH. SERV.	Geseisberg, Germany
10/13/94			CHIQUITA BRANDS, INC.	OPERATIONS	DIRECTOR FINANCE & OPS CONTROL	Cincinnati, OH
10/11/94		X	POLYMER UNITED	OPERATIONS	VICE PRESIDENT POLYMER PANAMA	Panama City, Panama
9/20/94			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	PRODUCTION CONTROL MANAGER	Cincinnati, OH
10/13/94			JOHN MORRELL & CO.	SARATOGA SPECIALTIES	CONTROLLER	Elmhurst, IL

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CHIQUITA NSD

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1994

REPORT DUE: OCTOBER 14, 1994

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
DENTIAL COMPANIES						
10/24/94			COAST CITRUS		GENERAL MANAGER	c/o J. Mardis ONLY
10/24/94			COAST CITRUS		PRESIDENT	c/o J. Mardis ONLY
10/14/94			CASTELLINI COMPANY		PRESIDENT	c/o J. Mardis ONLY
10/17/94			THEODOREIS & SONS BANANA CO.		VICE PRESIDENT	Allentown, PA
10/24/94			COAST CITRUS		VP/CFO	c/o J. Mardis ONLY
10/14/94			MENEU DISTRIBUTION, S.A.		MANAGING DIRECTOR	Valencia, Spain
10/14/94			MENEU DISTRIBUTION, S.A.		FINANCIAL MANAGER	Valencia, Spain
10/8/94			CASTELLINI COMPANY		TREASURER	c/o J. Mardis ONLY
10/17/94			THEODOREIS & SONS BANANA CO.		PRESIDENT	Allentown, PA

CBI-VI-001-005495

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27-Oct-94

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CHIQUITA NSD

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**CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT**

AUDIT COMMITTEE BOOK

1996

**** CONFIDENTIAL ****

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CBI-V1-001-005496

CHIQUITA NSD

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Request by Chiquita Brands

AUDIT COMMITTEE MEETINGS

1996 Meetings

March 12, 1996

- 1995 Financial Statements
- FCPA 3rd&4th Qtr 1995

May 7, 1996

- EY Mgt. Letter 12/31/95
- 1995 Internal Audit Year-End Rpt.
(Shareholders Mtg. - May 8th)

September 17, 1996

- 1996 EY Audit Scopes and Fee
Summaries
- FCPA 1st & 2nd Quarters 1996
- Verbal update of audit activities

November 21, 1996

- 1997 Internal Audit Plan

June 17, 18, 19

- Financial Officers Conference -
Jean Sisco & Oliver Waddell attended.

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CHIQUITA NSD

March 12, 1996

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CBI-V1-001-005498

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CHIQUITA NSD

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AUDIT COMMITTEE MEETING

**Statement of Policies and Procedures
and Foreign Corrupt Practices Act
Reporting Compliance**

1CHQ6-000935

CBI-V1-001-005499

CHIQUITA NSD

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Confidential Treatment
Request by Chiquita Brands

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CBI-V1-001-005500

CHIQUITA NSD

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QUARTERLY PAYMENTS
FCPA REPORTING
THIRD QUARTER OF 1995
SUMMARY

During the third quarter of 1995, we had 100% reporting compliance from the 548 employees required to report under the FCPA. Payments were reported by 11 companies in four countries. Aggregate payments by company ranged between \$4 and \$23,919.

Total payments reported during the third quarter of 1995 were \$56,115. Total payments for the first three quarters of 1995 were \$211,319 as compared to \$318,731 for the first three quarters of 1994.

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CBI-V1-001-005501

CHIQUITA NSD

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

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR 1995	2ND QTR 1995	3RD QTR 1995	TOTAL 1ST, 2ND & 3RD QTR 1995	TOTAL 1ST, 2ND & 3RD QTR 1994
COLOMBIA						
Compania Frutera de Sevilla	Banana Operations	49,807	78	0	49,885	85,511
COSTA RICA						
Chiquita Tropical Products	Markets Tropical Fruit	695	0	0	695	1,347
Cobal	Banana Operations	73	601	874	1,548	3,399
Chiriqui Land Company	Banana Operations	3,018	2,472	2,509	7,999	5,955
Numar	Oil Palm Products	88	0	0	88	928
Palma Tica	Oil Palm Cultivation	3,014	1,837	2,507	7,358	8,496
Unimar	Oil Palm Products	321	321	321	963	0
	Sub-total	7,209	5,231	6,211	18,651	20,125
GUATEMALA						
Coblogua	Banana Operations	2,599	1,221	0	3,820	9,931
HONDURAS						
Agricola de Rilo Tinto	Processed Banana Products	17	179	199	395	113
Cobalisa	Banana Operations	0	14,444	5,230	19,674	19,368
Numar	Oil Palm Products	0	0	0	0	1,035
San Ajojo Oil Palm Operations	Oil Palm Cultivation	361	280	295	936	1,226
Tela Railroad	Banana Operations	16,701	17,893	19,400	53,994	68,067
Unimar	Oil Palm Products	0	0	0	0	344
	Sub-total	17,079	32,796	25,124	74,999	90,153
NEW ZEALAND						
Chiquita Brands New Zealand Ltd.	Banana Operations	0	0	0	0	2,754
PANAMA						
Chiriqui Land Company	Banana Operations	18,902	18,334	23,919	61,155	89,804
Chiquita Tropical Products	Markets Tropical Fruit	0	0	0	0	71
Compania Procesadora de Frutas	Processed Banana Products	0	0	0	0	16,282
Polymer Extrusion, S.A.	Plastic Products	202	1,181	4	1,387	1,115
	Sub-total	19,104	19,515	23,923	62,542	107,272
PHILIPPINES						
Mindanao Fruit Company	Banana Operations	0	0	0	0	80
UNITED STATES						
Chiquita Brands International, Inc.		511	54	857	1,422	2,895
TOTAL PAYMENTS		96,309	58,895	56,115	211,319	318,731

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CHIKUITA NSD

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Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Costa Rica	COBAL	287	Health and Labor Officials	Providing meals for health and labor inspections.
		587	National Police	Security.
	Sub-total	874		
	Chiriqui Land Co. (Bocas Division)	2,509	Customs and Immigration Inspectors and Security Agents	Facilitating payments for police protection and customs clearances.
	Palma Tica	1,592	Customs Officials	Facilitating payments.
		915	Southern Military Headquarters	Donations of spare parts and maintenance articles related to the security of former cardboard box factory.
	Sub-Total	2,507		
	Unimar	321	Agricultural Officials	Donation of product to facilitate operations.
	Total Payments	6,211		

CBI-V1-001-005503

Exchange Rate: .005

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CHIQUITA NSD

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Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Honduras	Agrícola de Rio Tinto	199	Customs and Commerce Officials	Lunch and transportation expenses provided to facilitate product inspection.
	COBALISA	5,230	Armed Forces	Security of managed farm facilities.
	Tela Railroad Company (Oil Palm)	295	Armed Forces	Donations of fuel in exchange for security services.
	Tela Railroad Company (Bananas)	12,707	Armed Forces	Facilitating payments of cash, fuel, and meals for security and police protection.
		77.	Postal Officials	Expediting company mail.
		29	Ecologist Foundation	Lodging in company guest house.
		1,406	Customs Officials	Facilitating payments of cash and fuel.
		5,086	Fire Station Personnel	Charitable contribution.
		95	Housing Officials	Donation to sponsor marathon race.
	Sub-total	19,400		
	Total Payments	<u>25,124</u>		

Exchange Rate: .095

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CHIQUITA NSD

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Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Panama	Chiriqui Land Company	271	Officials from Labor, Natl. Banana Director, Social Security, and Narcotic Task Force.	Meals purchased related to discussions of various banana related issues.
	Armuelles Division	3,015	Quarantine, Customs or Immigration Inspectors.	Verification of materials received, inspection/disinfection of ships/containers, inspection of planes for international flights and receiving vessels after working hours.
		7,284	Police, Immigration, Port Authority, and Labor Officials	Donations of fuel, cash, meals and lodging at company guest house.
	Bocas Division	13,349	Customs and Immigration Inspectors and Security Agents	Facilitating payments for police protection and customs clearances.
	Sub-total	23,919		
	Polymer Group - Panama	4	Institute of Rehabilitation	Charitable contribution of plastic bags.
Total Payments		<u>23,923</u>		

CBI-V1-001-005505

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CHIQUITA NSD

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SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
United States	Chiquita Brands International, Inc.	857	Latin American Ambassadors and Foreign Relations Officials	Expenses related to meals provided during meetings to discuss banana quota issues in the European Community.
Total Payments		<u>857</u>		

CBI-V1-001-005506

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CHIQUITA NSD

REPORT DUE: OCTOBER 13, 1995

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1995Confidential Treatment
Request by Chiquita Brands

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DÉPARTEMENT	TITLE	LOCATION
10/10/95			FRUPAC	OPERATIONS	DIRECTOR OF OPERATIONS	Santiago, Chile
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MANAGER COMPENSATION	Cincinnati, OH
10/18/95			POLYMER	OPERATIONS	MGR. BANANA SERVICES	San Jose, Costa Rica
9/28/95			FRUPAC	OPERATIONS	COUNTRY MANAGER	Hermosillo, Mexico
10/13/95			CHIRIQUI LAND COMPANY	OPERATIONS	DIRECTOR QUALITY CONTROL	Bocas, Panama
10/13/95		X	CHIQUITA TROPICAL PRODUCTS	LEGAL	VICE PRESIDENT LEGAL COUNSEL	Panama City, Panama
10/10/95			CHIRIQUI LAND COMPANY	OPERATIONS	TQC COORDINATOR	Armuellas, Panama
10/10/95			CHIQUITA TROPICAL PRODUCTS	LEGAL	DIRECTOR LEGAL	San Jose, Costa Rica
10/10/95			FRUPAC	OPERATIONS	DIRECTOR OPERATIONS	San Jose, Costa Rica
10/10/95			NUMAR	PROCESSED FOODS	GENERAL MANAGER	San Jose, Costa Rica
9/28/95			TELA RAILROAD COMPANY	LEGAL	LEGAL DEPARTMENT DIRECTOR	San Pedro Sula, Honduras
10/10/95			GREAT WHITE FLEET	TECHNICAL	TECHNICAL SUPERINTENDENT	Antwerp, Belgium
10/10/95			CHIQUITA BANANA COMPANY, B.V.	MARKETING	AREA DIRECTOR - SCANDANAVIA	Helsinki, Finland
10/13/95			CHIRIQUI LAND COMPANY	OPERATIONS	DIV. SUPERINTENDENT AGRI.	Bocas, Panama
10/10/95			CIA. FRUTERA DE SEVILLA	OPERATIONS	PROJECT MANAGER	Santa Marta, Colombia
9/28/95			JOHN MORRELL & CO.	TECHNICAL SERVICES	DIRECTOR LOGISTICS	Cincinnati, OH
10/10/95			POLYMER	SALES	DIRECTOR SALES	San Jose, Costa Rica
9/28/95			COBAL	OPERATIONS	SAFETY SUPERINTENDENT	San Jose, Costa Rica
9/28/95			TELA RAILROAD COMPANY	OPERATIONS	MANAGER TECHNICAL SERVICES&S	La Lima, Honduras
10/10/95			NUMAR	PROCESSED FOODS	DIV. MANAGER	San Jose, Costa Rica
10/18/95			CIA. FRUTERA DE SEVILLA	OPERATIONS	PRODUCTION MANAGER	Santa Marta, Colombia
10/18/95			CHIQUITA BRANDS, INC.	OPERATIONS	VP TROPICAL BUSINESS DEVELOPMENT	Martinique, FWI
10/13/95			FRUPAC	ACCOUNTING	MIS MGR.	Philadelphia, PA
9/28/95			CHIQUITA BRANDS CO., N.A.	ACCOUNTING	CREDIT & CLAIMS	Cincinnati, OH
10/10/95			CBF-PROCESSED FRUIT INGREDIENTS	OPERATIONS	GM PROCESSED BANANA MANUFACTURING	San Jose, Costa Rica
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SECURITY	DIRECTOR, SECURITY	Cincinnati, OH
10/10/95			COBAL	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica
10/10/95			CHIQUITA TROPICAL PRODUCTS	LEGAL	ASSISTANT DIRECTOR LEGAL AND GOVT AFFAIRS	Panama City, Panama
9/28/95		X	COBAL	OPERATIONS	MGR. LABOR RELATIONS	San Jose, Costa Rica
9/28/95			CHIQUITA BRANDS CO., N.A.	TRANSPORTATION SERVICE	MANAGER LINER SERVICES-GULF	Cincinnati, OH
9/28/95			CHIQUITA BRANDS, INC.	PACK & ENG SERVICES	SR. MGR. PACKING	San Jose, Costa Rica
10/10/95			CHIQUITA BRANDS, INC.	OPERATIONS	DIR. BUSINESS DEVELOPMENT	Jakarta, Indonesia
9/28/95			CHIQUITA BRANDS, INC.	PROCESSED FOODS	COO PROCESSED FOODS	Cincinnati, OH
10/10/95			CHIQUITA BRANDS, INC.	INLAND TRANSPORTATION	DIRECTOR, TERMINAL OPERATIONS	Newark, N.J.
10/10/95			JOHN MORRELL & CO.	BOB OSTROW	REGION MANAGER	Hayward, CA
10/10/95			CHIQUITA BANANA INTERNATIONAL	CONTROLLER	CONTROLLER - SOUTH EUROPE	Rome, Italy
10/18/95		X	NUMAR	PROCESSED FOODS	GENERAL MANAGER SAN ALEJO	San Alejo, Honduras
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	DIVISION CONTROLLER	Cristobal, Panama
9/28/95			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	SR. VICE PRESIDENT	Antwerp, Belgium
10/24/95			FRUPAC	SALES	PRODUCT MGR.	Philadelphia, PA
9/28/95			CHIQUITA BRANDS CO., N.A.	ACCOUNTING	MANAGER CONTAINER ADMIN & CONTROL	Cincinnati, OH

CBI-V1-001-005507

1CHQ6-000943

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CHIQUITA NSD

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1995

REPORT DUE: OCTOBER 13, 1995

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/10/95			CHIKUITA BRANDS CO., N.A.	MARKETING	SR. ACCOUNT MANAGER	Charlotte, NC
10/13/95			JOHN MORRELL & CO.	PROCESSED MEATS	VICE PRESIDENT, PROCESSED MEATS	Great Bend, KS
10/10/95			COBIGUA	OPERATIONS	PRODUCTION MANAGER	Puerto Barrios, Guatemala
10/10/95		X	CIA, AGRICOLA DE RIO TINTO, S.A.	OPERATIONS	GENERAL MANAGER	San Pedro Sula, Honduras
10/10/95			COBIGUA	OPERATIONS	PRODUCTION MANAGER	Puerto Barrios, Guatemala
9/28/95			JOHN MORRELL & CO.	BOB OSTROW	OPERATIONS MANAGER	Hayward, CA
10/13/95			CHIRIQUI LAND COMPANY	OPERATIONS	TQC COORDINATOR	Bocas, Panama
10/13/95			PROGRESSIVE PRODUCE CO.	ADMINISTRATION	PRESIDENT	Los Angeles, CA
10/10/95			CHIKUITA BANANA COMPANY, B.V.	MARKETING	AREA DIRECTOR, GERMANY	Cologne, Germany
9/28/95			JOHN MORRELL & CO.	EXECUTIVE	VICE PRESIDENT	Cincinnati, OH
10/10/95			COBIGUA	OPERATIONS	CHIEF ADMINISTRATIVE OFFICER	Guatemala City, Guatemala
10/10/95			CHIKUITA TROPICAL PRODUCTS	TREASURY	DIRECTOR, LATIN AMERICAN TREASURY	Guatemala City, Guatemala
10/10/95			CHIKUITA BRANDS CO., N.A.	PROCESSED FOODS	VICE PRESIDENT OPERATIONS	Cincinnati, OH
10/10/95			CHIKUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. VICE PRESIDENT	San Jose, Costa Rica
9/28/95			JOHN MORRELL & CO.	OPERATIONS	VICE PRESIDENT- PURCHASING/COMMODITY TRADE	Cincinnati, OH
9/28/95			CHIKUITA BRANDS, INC.	TERMINAL OPERATIONS	PORT MANAGER & GENERAL CARGO	Gulfport, MS
10/13/95			CHIKUITA TROPICAL PRODUCTS	OPERATIONS	V.P. & COUNTRY MANAGER	San Jose, Costa Rica
9/28/95			CHIKUITA BRANDS, INC.	FAR & MIDDLE EAST	V.P. FINANCE & PLANNING	Cincinnati, OH
10/10/95			CHIKUITA BRANDS, INC.	WESTERN COMMERCIAL	MANAGER RAW M & I PROC.	San Jose, Costa Rica
9/28/95			CHIKUITA BRANDS CO., N.A.	PROCESSED FOODS	DIVISION SALES MGR. WEST	Cincinnati, OH
9/28/95			CHIKUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES MANAGER	Pleasanton, CA
9/28/95			CHIKUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MGR. FINANCIAL, ADMIN & CONTROLS	Cincinnati, OH
10/10/95			CHIKUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR SUPPORT SERVICES	Cincinnati, OH
10/10/95			CHIKUITA BRANDS, INC.	OPERATIONS	MGR. FINANCIAL PLANNING	Cincinnati, OH
9/28/95			CHIKUITA BRANDS INTERNATIONAL, I.	LEGAL	SENIOR COUNSEL	Cincinnati, OH
9/28/95			GREAT WHITE FLEET	OPERATIONS	DIR. SHIP MGMT & ENG.	Antwerp, Belgium
9/28/95			JOHN MORRELL & CO.	MARKETING	VICE PRESIDENT	Cincinnati, OH
9/28/95			CHIKUITA BRANDS INTERNATIONAL, I.	FINANCIAL ANALYSIS	CORPORATE PLANNER	Cincinnati, OH
10/10/95			CHIKUITA BRANDS INTERNATIONAL, I.	FINANCIAL ANALYSIS	DIRECTOR CORPORATE PLANNING	Cincinnati, OH
9/28/95			JOHN MORRELL & CO.	FINANCE	VICE PRESIDENT	Cincinnati, OH
9/28/95			CHIKUITA BRANDS, INC.	OPERATIONS	SENIOR DIRECTOR BANANA TECH. SER.	Cincinnati, OH
10/10/95			CHIKUITA TROPICAL PRODUCTS	CONTROLLER	INTERNAL CONTROL/TAX MGR.	San Jose, Costa Rica
10/10/95			POLYMER de COSTA RICA	OPERATIONS	DIRECTOR MANUFACTURING	San Jose, Costa Rica
9/28/95			CHIKUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	MANAGER MARINE CLAIMS	Cincinnati, OH
9/28/95			CHIKUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. PACKAGING ENG.	San Jose, Costa Rica
9/28/95			CHIKUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. PROJECT ANALYST	San Jose, Costa Rica
10/10/95			CIA, FRUTERA DE SEVILLA	OPERATIONS	MGR. OPERATIONS	Medellin, Colombia
10/13/95			CHIRIQUI LAND COMPANY	LEGAL	MANAGER INDUSTRIAL RELATIONS	Bocas, Panama
10/10/95			POLYMER de COSTA RICA	OPERATIONS	PRODUCTION MANAGER	San Jose, Costa Rica
10/10/95			CHIKUITA BRANDS, INC.	CONTROLLER	DIRECTOR CORPORATE ACCOUNTING	Cincinnati, OH
10/10/95			CHIRIQUI LAND COMPANY	LEGAL	LEGAL COUNSEL	Armuellon, Panama

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CHIKUITA NSD

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REPORT DUE: OCTOBER 13, 1995

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1995

Confidential Treatment
Request by Chiquita Brands

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/10/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIVISION V.P. SALES WESTERN DIVISION	Costa Mesa, CA
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	RELOCATION COORDINATOR	Cincinnati, OH
10/10/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES VICE PRESIDENT	Costa Mesa, CA
10/13/95			CHIRIQUI LAND COMPANY	ENGINEERING	DIRECTOR CIVIL ENGINEER	Bocas, Panama
10/13/95			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPT. LABOR RELATIONS	Bocas, Panama
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER, INFORMATION SERVICES	Cincinnati, OH
10/10/95			COBIGUA	CONTROLLER	CONTROLLER	Guatemala City, Guatemala
10/10/95			CHIQUITA TROPICAL PRODUCTS	MIS	TECH SUPPORT COORD.	San Jose, Costa Rica
10/24/95		X	CHIRIQUI LAND COMPANY	OPERATIONS	GENERAL MANAGER	Bocas, Panama
10/10/95			COBIGUA	OPERATIONS	PRODUCTION MANAGER	Guatemala City, Guatemala
10/10/95			CHIQUITA BANANA INTERNATIONAL	MARKETING	SR. DIRECTOR SALES & MARKETING	Geneva, Switzerland
10/10/95			CHIQUITA BANANA INTERNATIONAL	MARKETING	COUNTRY MANAGER - GREECE	Rome, Italy
10/24/95			JOHN MORRELL & CO.	CREDIT	CORPORATE CREDIT MANAGER	Cincinnati, OH
10/13/95			SPIERS, N.V.	CONTROLLER	CONTROLLER	Antwerp, Belgium
9/28/95			CHIQUITA BRANDS CO., N.A.	TRANSPORTATION SERVICE	LINER SERVICES - EAST	Cincinnati, OH
9/29/95			JOHN MORRELL & CO.	EAST CENTRAL	REGION MANAGER	Defiance, OH
10/13/95			FRUPAC	FRUPAC	V.P. SALES FRUPAC	Philadelphia, PA
9/28/95			CHIQUITA BRANDS, INC.	CONTAINER MAINTENANCE	MGR. CONTAINER MAINT.	Wilmington, DE
9/28/95			CHIRIQUI LAND COMPANY	TREASURY	DIRECTOR FINANCE	Cincinnati, OH
10/10/95			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. PORT SUPERINTENDENT	Armuellas, Panama
9/28/95			COBAL	OPERATIONS	SUPT. ENGINEERING	San Jose, Costa Rica
9/28/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	CHIEF OPERATING OFFICER	Cincinnati, OH
10/10/95			CHIQUITA BRANDS CO., N.A.	LOGISTICS	MGR. TECHNICAL SERVICES	Wilmington, DE
9/28/95			JOHN MORRELL & CO.	RETAIL SALES	DIRECTOR OF SALES OPERATIONS	Cincinnati, OH
10/18/95		X	UNIMAR	PROCESSED FOODS	GENERAL MANAGER	San Pedro Sula, Honduras
11/1/95			COBAL	OPERATIONS	SUPERINTENDENT EXPERIMENTS	San Jose, Costa Rica
10/10/95			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	SR. VICE PRESIDENT	Rome, Italy
10/24/95			TELA RAILROAD COMPANY	OPERATIONS	MGR. PRODUCTION - COBALISA	La Lima, Honduras
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	MANAGER - CORPORATE SERVICES	Cincinnati, OH
10/13/95			FRUPAC	OPERATIONS	EAST COAST WAREHOUSE MGR	Philadelphia, PA
9/28/95			POLYMER UNITED	OPERATIONS	VICE PRESIDENT PACKAGING	San Pedro Sula, Honduras
9/28/95			JOHN MORRELL & CO.	NATIONAL SALES DIVISION	REGION MANAGER-DELI	Grassville, MD
10/10/95			COBAL	OPERATIONS	MGR. PACKAG & HARVESTING	San Jose, Costa Rica
10/10/95			COBAL	OPERATIONS	SUPT. SIGATOKA	San Jose, Costa Rica
9/28/95			CHIQUITA BANANA INTERNATIONAL	MARKETING	DIRECTOR SALES & MARKET PLANNING-EUROPE	Geneva, Switzerland
9/28/95			CIA. FRUTERA DE SEVILLA	OPERATIONS	M&S MANAGER	Santa Marta, Colombia
9/28/95			JOHN MORRELL & CO.	CORPORATE ACCOUNTING	DIRECTOR	Cincinnati, OH
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION ENGINEERING	Cincinnati, OH
9/28/95			FRUPAC EUROPE	EXECUTIVE	DEPUTY GENERAL MANAGER	Gorinchem, Netherlands
10/18/95			DELUCA HOLDINGS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Tully, Queensland, Australia
10/13/95			CALIFORNIA DAY FRESH FOODS	FINANCE	DIRECTOR OF ACCOUNTING	Glendora, CA

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CHIQUITA NSD

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1995Confidential Treatment
Request by Chiquita Brands

REPORT DUE: OCTOBER 13, 1995

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
9/28/95			CHIRIQUI LAND COMPANY	CONTROLLER	COUNTRY CONTROLLER	Panama City, Panama
9/28/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	CORP. LICENSING/OPERATIONS MGR.	Cincinnati, OH
10/10/95			CHIRIQUI LAND COMPANY	MIS	MIS MANAGER	Armuellas, Panama
10/10/95			CHIQUITA BRANDS, INC.	OPERATIONS	TECHNICAL SUPERINTENDENT	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	DIRECTOR FINANCIAL REPORTING	Cincinnati, OH
9/28/95			CIL	OPERATIONS	MANAGER BANANA ALLOCATION	Antwerp, Belgium
9/28/95			JOHN MORRELL & CO.	NORTH CENTRAL SALES RE	REGION MANAGER	Omaha, NE
10/10/95			COBIGUA	MIS	SR. MANAGER MIS	Guatemala City, Guatemala
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MGR. TECHNICAL SERVICES	Cincinnati, OH
9/28/95			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	SR. V.P. INTERNATIONAL & CTP DIVISION	Cincinnati, OH
10/10/95			JOHN MORRELL & CO.	MARKETING	DIRECTOR	Cincinnati, OH
10/10/95			CHIQUITA BANANA INTERNATIONAL	FAR & MIDDLE EAST	VICE PRESIDENT	Cincinnati, OH
9/28/95			CHIQUITA BRANDS, INC.	MARKETING	MANAGER MARKETING DEVELOPMENT	Ismir, Turkey
10/10/95			CHIQUITA ITALIA, S.p.A.	SALES	DIR. CTR/SOUTH SALES	Rome, Italy
10/10/95			CALIFORNIA DAY FRESH FOODS	MARKETING	DIRECTOR SALES/MARKETING	Glendora, CA
9/28/95			JOHN MORRELL & CO.	TECHNICAL SERVICES	DIR. TECH. SERVICES & REGULATORY AFFAIRS	Cincinnati, OH
10/10/95			CIA. FRUTERA DE SEVILLA	CONTROLLER	ASSISTANT CONTROLLER	Santa Maria, Colombia
10/10/95			NUMAR	PROCESSED FOODS	PRESIDENT - NUMAR/OIL PALM	San Jose, Costa Rica
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	MANAGER AUDIT	Cincinnati, OH
9/28/95			JOHN MORRELL & CO.	ENVIRONMENTAL AFFAIRS	DIRECTOR	Sioux Falls, SD
10/10/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	REGIONAL SALES MANAGER	Bellvue, WA
10/10/95			CHIQUITA BRANDS, INC.	MARITROP	DIR. MATERIALS CONTROL	Cincinnati, OH
10/10/95			CIL	QUALITY ASSURANCE	DIRECTOR QA & TECH SERVICES	Antwerp, Belgium
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	PROJECT MANAGER MIS CONSULTING	Cincinnati, OH
9/28/95			NORTH COAST RIPENERS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Brisbane, Queensland, Australia
10/10/95			CIA. FRUTERA DE SEVILLA	LEGAL	DIRECTOR, LAW DEPARTMENT	Medellin, Colombia
10/10/95			NUMAR	PROCESSED FOODS	GEN. MGR ASD	San Jose, Costa Rica
10/10/95			MERCADEO UNIDO S.A.	FINANCE	FINANCE MANAGER	San Jose, Costa Rica
10/10/95			POLYMER UNITED	MARKETING	REGIONAL DIR. SALE & MKTG	Panama City, Panama
9/28/95			JOHN MORRELL & CO.	MIS	MANAGER INFORMATION ENGINEERING	Cincinnati, OH
10/10/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Waltham, MA
9/28/95			AMERICAN PRODUCE CO.	EXECUTIVE	PRESIDENT	Los Angeles, CA
10/10/95			GREAT WHITE FLEET	ALLOCATION	TROPICAL ALLOCATION COORDINATOR	Antwerp, Belgium
10/10/95			COBAL	OPERATIONS	DIST. SUPT.	Guapiles, Costa Rica
9/28/95			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	DIRECTOR ENGINEERING	San Jose, Costa Rica
10/10/95			CHIQUITA TROPICAL PRODUCTS	LEGAL	LEGAL COUNSEL	San Jose, Costa Rica
10/12/95			CHIQUITA BRANDS, INC.	DOMESTIC ACCOUNTING	MGR. INFO SYSTEMS	Cincinnati, OH
9/28/95			CHIQUITA BRANDS CO., N.A.	MARKETING	V.P. CONSUMER AND TRADE MARKETING	Cincinnati, OH
10/24/95			JOHN MORRELL & CO.	MARKETING	SR. BRAND MANAGER	Cincinnati, OH
9/28/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGIONAL DIRECTOR	Mississauga, Ontario
10/10/95			FRUPAC	FRUPAC	V.P. FINANCE & ADMINISTRATION	Philadelphia, PA

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CHIQUITA NSD

REPORT DUE: OCTOBER 13, 1995

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1995Confidential Treatment
Request by Chiquita Brands

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/10/95			COBIGUA	LEGAL	DIRECTOR LEGAL DEPT.	Guatemala City, Guatemala
10/10/95			CIA. AGRICOLA DE GUAYAS	OPERATIONS	DIRECTOR OF OPERATIONS	Guayaquil, Ecuador
10/10/95			JOHN MORRELL & CO.	PURCHASING	PURCHASING MANAGER	Sioux Falls, SD
10/9/95		X	COBAL	CONTROLLER	CONTROLLER	San Jose, Costa Rica
10/24/95			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPERINTENDENT LABOR RELATIONS	Armuelleros, Panama
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER SYSTEMS SOFTWARE	Cincinnati, OH
10/13/95		X	CHIRIQUI LAND COMPANY	OPERATIONS	GENERAL MANAGER	Armuelleros, Panama
9/28/95			CHIQUITA S.A.	OPERATIONS	ALLOCATION MANAGER	Geneva, Switzerland
10/10/95			CIA. FRUTERA DE SEVILLA	OPERATIONS	CONTROLLER	Medallen, Colombia
11/1/95			COBAL	OPERATIONS	DISTRICT SUPERINTENDENT	San Jose, Costa Rica
9/29/95			CHIQUITA CITRUS PACKERS	FINANCE	CONTROLLER/OPERATIONS ADMIN	Fl. Pierce, FL
9/29/95			JOHN MORRELL & CO.	ADMINISTRATION	VICE PRESIDENT - PROC. MEATS	Sioux Falls, SD
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
10/10/95			FRIDAY CANNING CORPORATION	EXECUTIVE	PRESIDENT	New Richmond, WI
10/10/95			CIA. AGRICOLA DEL GUAYAS	CONTROLLER	CONTROLLER	Guayaquil, Ecuador
10/13/95			CALIFORNIA DAY FRESH FOODS	OPERATIONS	DISTRIBUTION MANAGER	Glendora, CA
9/28/95			CHIQUITA BRANDS CO., N.A.	TRANSPORTATION SERVICE	DIRECTOR TRANSPORTATION SERVICES	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MGR. MIS INTERNATIONAL	Cincinnati, OH
10/10/95			CHIQUITA BRANDS, INC.	MARITROP	VICE PRESIDENT	Cincinnati, OH
10/10/95			COPACSA	CONTROLLER	ASST. DIVISION CONTROLLER	Tapechula, Mexico
9/28/95			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	MANAGER P.I.T.	San Jose, Costa Rica
10/10/95			CHIQUITA BRANDS SOUTH PACIFIC	FINANCE	DIR. FINANCE & ADMIN.	Camdenwell, Victoria, Australia
9/28/95			CHIQUITA BRANDS, INC.	OPERATIONS	V.P. FINANCE & ADMIN, CFO CB-NA	Cincinnati, OH
10/18/95			JOHN MORRELL & CO.	NATIONAL SALES DIVISION	REGION MANAGER-DEI	Springfield, MO
10/13/95			FRUPAC	FRUPAC	GENERAL MANAGER	Philadelphia, PA
10/10/95			JOHN MORRELL & CO.	MILITARY SALES NATIONAL	SALES MANAGER	Cincinnati, OH
9/28/95			JOHN MORRELL & CO.	HUNTER PACKING COMPANY	LOGISTICS SERVICE MANAGER	Hazelwood, MO
10/10/95			UNIMAR	PROCESSED FOODS	GENERAL MANAGER	Managua, Nicaragua
9/28/95			CHIQUITA TROPICAL PRODUCTS	HUMAN RESOURCES	DIRECTOR HUMAN RESOURCES	San Jose, Costa Rica
10/10/95			POLYMER de COSTA RICA	FINANCE	DIRECTOR OF FINANCE	San Jose, Costa Rica
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	MANAGER TAX OPERATIONS	Cincinnati, OH
9/28/95			CHIQUITA BRANDS CO., N.A.	CONTAINER MAINTENANCE	MGR. CONTAINER MAINTENANCE	Gulfport, MS
9/29/95			DUNAND ET COMPAGNIE DES BANANE	EXECUTIVE	PRESIDENT, DIRECTOR GENERAL	Paris, France
10/10/95			CHIQUITA BRANDS, INC.	CONTROLLER	MANAGER INFORMATION SYSTEMS	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MGR HUMAN RESOURCES	Cincinnati, OH
9/28/95			JOHN MORRELL & CO.	FRESH MEAT	REGION MANAGER	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	MANAGER TELECOMMUNICATIONS	Cincinnati, OH
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	OPERATIONS	PROJECT MANAGER	Martinique, FWI
10/10/95			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Armuelleros, Panama
10/13/95			CHIRIQUI LAND COMPANY	OPERATIONS	PORT SUPERINTENDENT	Bocas, Panama
10/10/95			POLYMER	FINANCE	MGR. ACCOUNTING	San Jose, Costa Rica

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CHIQUITA NSD

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1995Confidential Treatment
Request by Chiquita Brands

REPORT DUE: OCTOBER 13, 1995

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/13/95			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPT. LABOR RELATIONS	Bocas, Panama
10/10/95			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPERINTENDENT AGRIL	Armuelles, Panama
9/28/95			CHIQUITA TROPICAL PRODUCTS	LEGAL	LEGAL COUNSEL	San Jose, Costa Rica
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE AFFAIRS	VICE PRESIDENT-CORPORATE AFFAIRS	Cincinnati, OH
11/8/95			CHIQUITA BRANDS, INC.	CONTROLLER	MGR. MANAGEMENT REPORTING & MKTG.	Cincinnati, OH
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	AUDITOR	Cincinnati, OH
10/10/95			CHIRIQUI LAND COMPANY	TQC	TQC COORDINATOR	Armuelles, Panama
9/28/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES VP	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	CORPORATE RISK MANAGER	Cincinnati, OH
10/10/95			CIL	FINANCE	ACCTG. DIR	Antwerp, Belgium
10/10/95			CHIQUITA TROPICAL PRODUCTS	SALES	SENIOR ACCOUNT MANAGER	Duluth, GA
9/28/95			CHIQUITA BRANDS, INC.	OPERATIONS	SR. MANAGER ACCOUNTING	Cincinnati, OH
9/28/95			CHIQUITA BRANDS, INC.	TRANSPORTATION	MARKETING ANALYST	Cincinnati, OH
9/28/95			CHIQUITA BRANDS, INC.	OPERATIONS	ASST. VICE PRESIDENT - CBG	Cincinnati, OH
9/29/95			JOHN MORRELL & CO.	TRANSPORTATION	DIRECTOR	Sioux Falls, SD
9/28/95			CHIQUITA BRANDS, INC.	OPERATIONS	SENIOR MANAGER, INDUSTRY INFORMATION	Cincinnati, OH
9/28/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. VICE PRESIDENT SALES N.A.	Cincinnati, OH
9/28/95			CHIQUITA BRANDS, INC.	MARITROP.	MANAGER SUPPLY LOGISTICS	Cincinnati, OH
9/28/95			CHIQUITA BRANDS CO., N.A.	QUALITY ASSURANCE	DIRECTOR TECH SALES AND QUALITY ASSURANCE	Cincinnati, OH
10/10/95			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. FINANCIAL ANALYST	San Jose, Costa Rica
9/28/95			JOHN MORRELL & CO.	MILITARY SALES	DIRECTOR - EASTERN REGION	Atlanta, GA
9/29/95			CHIQUITA BRANDS CO., N.A.	INLAND TRANSPORTATION	DIR. CONTAINER OPERATIONS	Wilmington, DE
10/10/95			CHIQUITA BRANDS CO., N.A.	CHIQUITA BANANA NORTH A	DIRECTOR FINANCIAL ANALYSIS	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	SENIOR COUNSEL	Cincinnati, OH
9/28/95			JOHN MORRELL & CO.	SALES	VP-NATIONAL SALES	Minneapolis, MN
10/10/95			JOHN MORRELL & CO.	N.E. SALES	REGION MANAGER	Latham, NY
9/28/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	REGIONAL SALES MANAGER	Cleveland, OH
9/28/95			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	FIELD PACKAGING ENG.	San Jose, Costa Rica
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	AUDIT MANAGER	Cincinnati, OH
9/28/95			CHIQUITA BRANDS, INC.	DOMESTIC ACCOUNTING	MANAGER PAYROLL	Cincinnati, OH
9/28/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	DIVISION SALES MANAGER	Cincinnati, OH
10/13/95			PROGRESSIVE PRODUCE CO.	ADMINISTRATION	VICE PRESIDENT	Los Angeles, CA
10/13/95			FRUPAC	SALES	PRODUCT MGR.	Philadelphia, PA
9/28/95			JOHN MORRELL & CO.	RETAIL SALES	DIRECTOR OF SALES SUPPORT	Cincinnati, OH
10/13/95			CALIFORNIA DAY FRESH FOODS	EXECUTIVE	VICE PRESIDENT	Glendora, CA
9/28/95			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	DIRECTOR, FAR EAST OPERATIONS	Cincinnati, OH
10/13/95			CHIQUITA BRANDS, INC.	EU/ACP SOURCING	SR. DIRECTOR, QUALITY ASSURANCE	Cincinnati, OH
9/28/95			FRUIT EXPRESS PTY.	EXECUTIVE	DIRECTOR	Cavan, South Australia
10/10/95			CHIQUITA BRANDS, INC.	PROCESSED FOODS	CHIEF FINANCIAL OFFICER	Cincinnati, OH
10/18/95			CHIQUITA BRANDS, INC.	DOMESTIC OPERATIONS	ACCOUNTING MANAGER	Cincinnati, OH

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1CBQ6-000948

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CHIQUITA NSD

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1995

REPORT DUE: OCTOBER 13, 1995

REC'D RESPONSE	NAME	*IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
8/28/95			JOHN MORRELL & CO.	TECHNICAL SERVICES	MANAGER	Springdale, OH
10/12/95			BANANA SUPPLY CO.	EXECUTIVE	VICE PRESIDENT	Miami, FL
10/24/95			JOHN MORRELL & CO.	NATIONAL SALES DIV.	REGION MGR. - DELI	Phoenix, AZ
8/28/95			JOHN MORRELL & CO.	HUMAN RESOURCES	V.P. HUMAN RESOURCES, JM & CO.	Sioux Falls, SD
8/28/95			SOLAR AQUA FARMS	EXECUTIVE	PRESIDENT	Sun City, CA
10/13/95			CALIFORNIA DAY FRESH FOODS	ENGINEERING	MAINTENANCE/ENGINEERING MANAGER	Glendora, CA
10/13/95			CALIFORNIA DAY FRESH FOODS	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Glendora, CA
8/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	V.P. INFORMATION SYSTEMS	Cincinnati, OH
10/10/95			CIA. FRUTERA DE SEVILLA	OPERATIONS	GENERAL MANAGER - MEDELLIN	Medellin, Colombia
11/8/95			CIL	OPERATIONS	DIRECTOR LOGISTICS AND OPERATIONS	Antwerp, Belgium
8/28/95			CHIQUITA BRANDS, INC.	MARITROP	MANAGER AGRICHEMICALS	Cincinnati, OH
10/10/95			CHIQUITA BRANDS, INC.	OPERATIONS	SR. EXECUTIVE VICE PRESIDENT CBQ	Cincinnati, OH
10/10/95			JOHN MORRELL & CO.	OPERATIONS	PLANT ENGINEER	Sioux City, IA
8/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	SR. DIRECTOR - INFORMATION SERVICES	Cincinnati, OH
10/24/95			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	VICE PRESIDENT AND TREASURER	Cincinnati, OH
8/28/95			JOHN MORRELL & CO.	PROCESSED MEATS	CORP. PRODUCT COORDINATOR	Springdale, OH
8/28/95			CHIQUITA BRANDS CO., N.A.	INLAND DISTRIBUTION	A.V.P. SALES PLANNING/CUSTOMER SERVICES	Cincinnati, OH
8/28/95			CHIQUITA BRANDS, INC.	PROCESSED FOODS	MGR. PLANNING & ANALYSIS	Cincinnati, OH
8/28/95			CHIQUITA BRANDS, INC.	CONTROLLER	MGR. MARKETING & MANAGEMENT	Cincinnati, OH
10/10/95			JOHN MORRELL & CO.	PORK PLANT OPERATION	VICE PRESIDENT	Sioux Falls, SD
10/10/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION DIRECTOR WHOLESALE-NA EAST	St. Louis, MO
8/28/95			CHIQUITA BANANA INTERNATIONAL	MARKETING	REGION MANAGER - E. EUROPE	Prague, Czech Republic
10/10/95			JOHN MORRELL & CO.	PLANT OPERATIONS	MECHANICAL SUPERINTENDENT	Sioux Falls, SD
10/10/95			MARITROP TRADING CORPORATION	ADMINISTRATION	REGIONAL DIRECTOR, MATERIALS & SUPPLY	San Jose, Costa Rica
11/8/95			CHIQUITA BRANDS, INC.	PROCESSED FOODS	MANAGER PRODUCTION	Cincinnati, OH
8/28/95			CHIQUITA BRANDS CO., N.A.	SALES	DIRECTOR SALES AMERICAS	Cincinnati, OH
10/10/95			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	VICE PRESIDENT	Geneva, Switzerland
8/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	VP CORPORATE HUMAN RESOURCES	Cincinnati, OH
10/13/95			CHIRIQUI LAND COMPANY	CONTROLLER	EDP OPERATIONS COORDINATOR	Bocas, Panama
10/24/95		X	CHIRIQUI LAND COMPANY	CONTROLLER	CHIEF ADMINISTRATIVE OFFICER	Bocas, Panama
8/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Cincinnati, OH
8/28/95			CIL	OPERATIONS	ASST. VICE PRESIDENT	Hamilton, Bermuda
10/10/95			POLYMER UNITED	FINANCE	REGIONAL DIRECTOR FIN. & ADMIN.	Panama City, Panama
8/28/95			DUNAND ET COMPAGNIE DES BANANE	MARKETING	MARKETING DIRECTOR	Paris, France
8/28/95			DUNAND ET COMPAGNIE DES BANANE	EXECUTIVE	SECRETARY	Paris, France
8/28/95			CHIQUITA BRANDS, INC.	EU/ACP SOURCING	VICE PRESIDENT	Cincinnati, OH
8/28/95			JOHN MORRELL & CO.	PRIVATE LABEL SALES	REGIONAL SALES MANAGER	Spokane, WA
11/1/95			CHIQUITA BRANDS CO., N.A.	FINANCE	ASST. VICE PRESIDENT FINANCE	Cincinnati, OH
11/1/95			COBAL	TREASURY	TREASURER	San Jose, Costa Rica
8/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	SECRETARY'S OFFICE	ASST. GENERAL COUNSEL & ASST. SECRETARY	Cincinnati, OH
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR DATA ADMINISTRATION	Cincinnati, OH

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1CRQ5-000949

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CHIQUITA NSD

REPORT DUE: OCTOBER 13, 1995

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1995Confidential Treatment
Request by Chiquita Brands

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	ASST. V.P. TAXATION	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	CHAIRMAN & CEO	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	EXECUTIVE	PRESIDENT AND CHIEF OPERATING OFFICER	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Cincinnati, OH
10/13/95			FRUPAC	CONTROLLER	CHIEF FINANCIAL OFFICER	Santiago, Chile
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MANAGER	Sancti Spiritus, Panama
10/24/95			CIL	FINANCE	DIRECTOR, AFFILIATE ACCT.	Antwerp, Belgium
10/13/95			FRUPAC	SALES	SR. ACCOUNT MANAGER	Philadelphia, PA
10/10/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	PRODUCT MANAGER	Cincinnati, OH
9/28/95			JOHN MORRELL & CO.	PEYTON PACKING COMPANY	PERSONNEL MANAGER/P.A. MANAGER	El Paso, TX
10/10/95			CHIQUITA BRANDS CO., N.A.	BUSINESS DEVELOPMENT	DIRECTOR SALES ADMINISTRATION	Cincinnati, OH
9/28/95			GREAT WHITE FLEET	OPERATIONS	DIR. PROCUREMENT & MATERIALS MGMT.	Antwerp, Belgium
10/10/95			SEDCA S.A.	OPERATIONS	EXPORT MANAGER	San Jose, Costa Rica
10/10/95			POLYMER de COSTA RICA	OPERATIONS	MGR. PRODUCTION SERVICES	San Jose, Costa Rica
10/10/95			DUNAND ET COMPAGNIE DES BANANES	EXECUTIVE	CHIEF FINANCIAL OFFICER	Paris, France
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MGR. ACCOUNTING	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER, INFORMATION ENGINEERING	Cincinnati, OH
11/8/95			COBAL	OPERATIONS	DISTRICT SUPERINTENDENT	San Jose, Costa Rica
10/10/95			CHIQUITA TROPICAL PRODUCTS	LEGAL	ATTORNEY	Panama City, Panama
9/28/95			JOHN MORRELL & CO.	EXECUTIVE	V.P. AND ASST. PLANT MANAGER	Sioux Falls, SD
9/28/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	MANAGER TECHNICAL SERVICES	Cincinnati, OH
10/10/95			JOHN MORRELL & CO.	PROCESSED MEATS	ASSISTANT VICE PRESIDENT	Sioux Falls, SD
10/9/95		X	HUMAR	PROCESSED FOODS	DIV MANAGER COTO	San Jose, Costa Rica
10/24/95			CHIQUITA BANANA COMPANY, B.V.	OPERATIONS	COUNTRY MGR - GREECE	Athens, Greece
10/24/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Mahwah, NJ
10/24/95			MENEU	CONTROLLER	DIRECTOR - FINANCIAL PLANNING	Valencia, Spain
10/30/95			JOHN MORRELL & CO.	CONTROLLER	CONTROLLER - PRICE AND EXPENSE	Cincinnati, OH
9/28/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Pleasanton, CA
10/10/95			COBAL	OPERATIONS	GENERAL MANAGER	San Jose, Costa Rica
10/10/95			CHIQUITA BRANDS, INC.	CONTROLLER	CONTROLLER	Cincinnati, OH
10/18/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION ENGINEERING	Cincinnati, OH
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	MANAGER BENEFITS	Cincinnati, OH
10/12/95			CHIRIQUILAND COMPANY	OPERATIONS	REGIONAL SIGATOKA SUPT.	Armuelles, Panama
10/10/95			CIL	QUALITY ASSURANCE	MGR. QUAL. ASSURANCE	Antwerp, Belgium
9/28/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Cincinnati, OH
9/28/95			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	DIR. CAP. INVESTMENT & PURCHASING	San Jose, Costa Rica
10/10/95			COBQUA	OPERATIONS	GENERAL MANAGER, COBQUA	Guatemala City, Guatemala
10/24/95		X	TELA RAILROAD COMPANY	CONTROLLER	CONTROLLER	La Lima, Honduras
10/24/95			JOHN MORRELL & CO.	FOODSERVICE SALES	EASTERN REGION MANAGER	Boston, MA
11/1/95			COBAL	OPERATIONS	EXPORT SUPERINTENDENT	San Jose, Costa Rica
10/18/95			FRUPAC	SALES	STAFF SERVICES MGR.	Philadelphia, PA

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CHIQUITA NSD

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1995Confidential Treatment
Request by Chiquita Brands

REPORT DUE: OCTOBER 13, 1995

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
9/28/95			JOHN MORRELL & CO.	OPERATIONS	VICE PRESIDENT	Cincinnati, OH
9/28/95			AMERICAN PRODUCE COMPANY	EXECUTIVE	CFO	Los Angeles, CA
10/10/95			CIA, AGRICOLA DEL GUAYAS	OPERATIONS	ACCOUNTING MANAGER	Guayaquil, Ecuador
10/10/95			TELA RAILROAD COMPANY	OPERATIONS	SENIOR PRODUCTION MANAGER	La Lima, Honduras
10/13/95			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Bocas, Panama
10/12/95			CHIRIQUI LAND COMPANY	ENGINEERING	MECHANICAL SUPT.	Armuellies, Panama
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	V.P. TAX	Cincinnati, OH
9/28/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	MANAGER WHOLESALE BUSINESS - NA WEST	Bohett, WA
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR TELECOMMUNICATIONS	Cincinnati, OH
10/10/95			CHIRIQUI LAND COMPANY	OPERATIONS	PRODUCTION MANAGER	Armuellies, Panama
10/10/95			COBIGUA	OPERATIONS	MGR. TECH SERVICES	Puerto Barrios, Guatemala
10/10/95			COBIGUA	OPERATIONS	TQC MANAGER	Puerto Barrios, Guatemala
10/10/95			MUNDIMAR	CONTROLLER	CONTROLLER	San Jose, Costa Rica
10/24/95		X	CHIRIQUI LAND COMPANY	LEGAL	DIVISION LAWYER	Bocas, Panama
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIRECTOR - ORGANIZATIONAL EFFECTIVENESS	Cincinnati, OH
10/13/95			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	MANAGER PURCHASING - CTP	San Jose, Costa Rica
9/28/95			CHIQUITA BRANDS, INC.	MARITROP	DIRECTOR PACKAGING MTRL & SUPPLY	Cincinnati, OH
10/10/95			CHIRIQUI LAND COMPANY	CONTROLLER	ASST. CONTROLLER	Armuellies, Panama
10/10/95			FRUPAC	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Sanilago, Chile
9/24/95			COBAL	OPERATIONS	SUPT. ENGINEERING	San Jose, Costa Rica
9/28/95			COBAL	OPERATIONS	MGR. TECH SERVICES	San Jose, Costa Rica
9/28/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIR. CORPORATE ACCOUNTS-EAST	Cincinnati, OH
10/13/95			CALIFORNIA DAY FRESH FOODS	OPERATIONS	INV. MANAGER	Glendora, CA
10/10/95			JOHN MORRELL & CO.	OPERATIONS	REGIONAL SALES MGR	Los Angeles, CA
9/28/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION DIRECTOR	Houston, TX
9/28/95			JOHN MORRELL & CO.	MILITARY SALES	DIRECTOR - WESTERN REGION	Redmond, WA
10/10/95			NICHOL GROUP PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Melbourne, Victoria, Australia
10/10/95			CHIQUITA BRANDS, INC.	MARITROP	MANAGER MATERIALS & CONTROL	Cincinnati, OH
10/10/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION DIRECTOR	Duluth, GA
9/28/95			JOHN MORRELL & CO.	COPAZ	EXECUTIVE VICE PRESIDENT	Springdale, OH
10/18/95			JOHN MORRELL & CO.	SARATOGA SPECIALTIES	GENERAL SALES MANAGER	Elmhurst, IL
10/24/95		X	CHIRIQUI LAND COMPANY	CONTROLLER	CONTROLLER	Bocas, Panama
10/10/95			CHIRIQUI LAND COMPANY	CONTROLLER	MANAGER EDP	Armuellies, Panama
10/18/95			COBALISA	EXECUTIVE	GENERAL MANAGER	La Lima, Honduras
9/28/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	DIRECTOR DEVELOPMENT	Cincinnati, OH
10/12/95			CHIRIQUI LAND COMPANY	OPERATIONS	AREA SUPT.	Armuellies, Panama
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	VICE PRESIDENT, GENERAL COUNSEL AND SECRET	Cincinnati, OH
10/12/95			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	SR. V.P. REGION MANAGER	San Jose, Costa Rica
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SECURITY	LA SECURITY COORDINATOR	San Jose, Costa Rica
9/28/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIR. CORP. SALES & CUSTOMER SERVICE	Cincinnati, OH
10/10/95			BANANA SUPPLY CO.	EXECUTIVE	PRESIDENT	Miami, FL

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CHIQUITA NSD

Confidential Treatment
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PERIOD JULY 1 - SEPTEMBER 30, 1995

REPORT DUE: OCTOBER 13, 1995

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
9/28/95			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	EXECUTIVE VICE PRESIDENT	Geneva, Switzerland
10/10/95			JOHN MORRELL & CO.	FRESH MEAT DIVISION	REGION MANAGER	Conroe, TX
10/24/95		X	TELA RAILROAD COMPANY	OPERATIONS	GENERAL MANAGER	La Lima, Honduras
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
9/28/95			JOHN MORRELL & CO.	CENTRAL SALES	REGION MANAGER	St. Louis, MO
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
9/28/95			CHIQUITA BRANDS CO., N.A.	PACKAGED GOODS	CONTROLLER	Cincinnati, OH
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	DIRECTOR TAX OPERATIONS	Cincinnati, OH
10/13/95			CALIFORNIA DAY FRESH FOODS	OPERATIONS	DIRECTOR	Glendora, CA
9/28/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	MGR. PRODUCT & PROCESS DEVELOPMENT	Cincinnati, OH
10/10/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	REGIONAL SALES MANAGER	Cincinnati, OH
10/13/95			CHIRIQUI LAND COMPANY	OPERATIONS	PORT SUPERINTENDENT	Bocas, Panama
10/12/95			CHIRIQUI LAND COMPANY	QUALITY ASSURANCE	DIRECTOR QUALITY CONTROL	Armuelles, Panama
9/28/95			GREAT WHITE FLEET	OPERATIONS	PRESIDENT	Antwerp, Belgium
10/13/95			CALIFORNIA DAY FRESH FOODS	OPERATIONS	QUALITY CONTROL MANAGER	Glendora, CA
10/10/95			GREAT WHITE FLEET	CONTROLLER	ASST V.P. TRANSPORTATION ACCTG.	Antwerp, Belgium
10/13/95			CIL	FINANCE	DIRECTOR, ACCOUNTING	Antwerp, Belgium
10/10/95			JOHN MORRELL & CO.	PORK PROCUREMENT	DIRECTOR	Sioux Falls, SD
9/28/95			CHIQUITA BRANDS CO., N.A.	SALES	REGIONAL MANAGER	Baltimore, MD
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER PC SUPPORT	Cincinnati, OH
10/30/95			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIRECTOR BENEFITS AND COMPENSATION	Cincinnati, OH
9/28/95			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. ADM. SERVICES	San Jose, Costa Rica
10/10/95			CHIQUITA ITALIA S.p.A.	SALES	DIRECTOR SALES/NORTH	Milan, Italy
10/10/95			POLYMER UNITED	OPERATIONS	REGIONAL DIRECTOR MANUF.	Panama City, Panama
10/10/95			POLYMER	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica
10/10/95			JOHN MORRELL & CO.	SALES	REGIONAL SALES MANAGER	Memphis, TN
10/18/95			CIA. FRUTERA DE SEVILLA	OPERATIONS	TECHNICAL SERVICES MANAGER	Santa Marta, Colombia
11/8/95			CHIQUITA BRANDS CO., N.A.	CS-NA BANANA SALES	TRADE MARKETING MANAGER	Cincinnati, OH
9/28/95			POLYMER UNITED	OPERATIONS	GM - PLASTIPAK/DIR. OPS.	San Pedro Sula, Honduras
10/18/95			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	SENIOR COUNSEL	Cincinnati, OH
10/10/95			JOHN MORRELL & CO.	TREASURY	ASST. TREASURER	Cincinnati, OH
10/10/95			NUMAR	CONTROLLER	AREA CONTROLLER	San Jose, Costa Rica
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	SR. DIR INT'L & ACQUISITION SUPPORT	Cincinnati, OH
10/13/95			FRUPAC	SALES	ACCOUNT MGR.	Philadelphia, PA
10/13/95			CIA. PROCESSADORA DE FRUTAS	CONTROLLER	CONTROLLER	Bocas, Panama
10/10/95			CHIRIQUI LAND COMPANY	TRANSPORT/EXPORT	SUPT. TRANS/EXPORT	Armuelles, Panama
10/12/95			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	DIRECTOR FINANCE & ACCTG.-FAR EAST REGION	Cincinnati, OH
9/28/95			JOHN MORRELL & CO.	CONTROLLER	CONTROLLER	Sioux Falls, SD
10/10/95			FRIDAY CANNING CORPORATION	SALES	INTL. SALES MGR.	New Richmond, WI
9/28/95			BRUGION EN VISSER, B.V.	EXECUTIVE	CONTROLLER	Netherlands
10/10/95			POLYMER	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica

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CHIQUITA NSD

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Confidential Treatment
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PERIOD JULY 1 - SEPTEMBER 30, 1995

REPORT DUE: OCTOBER 13, 1995

REC'D RESPONSE	NAME	X IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/10/95			COBAL	OPERATIONS	MANAGER FINANCIAL ANALYSIS	San Jose, Costa Rica
10/24/95		X	CHIRIQUI LAND COMPANY	CONTROLLER	ASST. CONTROLLER	Bocas, Panama
10/10/95			CHIQUITA BRANDS, INC.	OPERATIONS	CHIEF PILOT	Panama City, Panama
10/10/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Portland, OR
9/29/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION MANAGER	Houston, TX
10/10/95			CIA. FRUTERA DE SEVILLA	LEGAL	LEGAL COUNSEL	Santa Marta, Colombia
11/8/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FRUIT INGREDI	CONTROLLER	Cincinnati, OH
11/8/95		X	CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	VICE PRESIDENT LABOR RELATIONS	Cincinnati, OH
10/10/95			GOPACSA	OPERATIONS	AGRI. SERVICES MANAGER	Yapachula, Mexico
10/12/95			JOHN MORRELL & CO.	SPRINGDALE	CONTROLLER	Springdale, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	FINANCIAL ANALYSIS	CORPORATE PLANNER	Cincinnati, OH
10/10/95			CHIQUITA BANANA COMPANY, B.V.	PROCESSED FRUIT INGREDI	TECH SALES MGR	Breda, Netherlands
10/24/95			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	V.P. GOVERNMENT RELATIONS	Tegucigalpa, Honduras
10/10/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Charlotte, NC
10/12/95			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	V.P. CHIEF FINANCIAL OFFICER	Cincinnati, OH
10/10/95			FRIDAY CANNING CORPORATION	SALES & MARKETING	VICE PRESIDENT	New Richmond, WI
9/28/95			AGROINDUSTRIAL LOS LAGOS	CONTROLLER	CONTROLLER	Santiago, DR
10/10/95			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. PACK TECH CENTER	San Jose, Costa Rica
10/13/95			CHIRIQUI LAND COMPANY	ENGINEERING	CHIEF OF ENGINEERING	Bocas, Panama
10/13/95			CALIFORNIA DAY FRESH FOODS	EXECUTIVE	GROUP EXECUTIVE/FRESH JUICES	Glendora, CA
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	CORPORATE PLANNER	Cincinnati, OH
10/10/95			CHIRIQUI LAND COMPANY	OPERATIONS	MANAGER INDUSTRIAL RELATIONS	Armuellier, Panama
10/10/95			CHIRIQUI LAND COMPANY	OPERATIONS	SIGATOKA EXTENSION MANAGER	Bocas, Panama
10/10/95			CHIQUITA ITALIA, S.p.A.	SALES	ALLOCATION MANAGER	Rome, Italy
10/10/95			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Armuellier, Panama
10/10/95			CHIQUITA BRANDS, INC.	OPERATIONS	ASST. VICE PRESIDENT TROPICAL ACCOUNTING	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MANAGER - ACTG. PROCESS IMPROVEMENT	Cincinnati, OH
10/10/95			UNITED BRANDS JAPAN, LTD.	ACCOUNTING	ACCOUNTING SUPERVISOR	Tokyo, Japan
10/10/95			POLYMER de COSTA RICA	OPERATIONS	VICE PRESIDENT POLYMER	San Jose, Costa Rica
10/10/95			CHIQUITA BRANDS, INC.	DOMESTIC ACCOUNTING	CONTROLLER	Cincinnati, OH
10/10/95			BANANA SUPPLY CO.	FINANCE	V.P. FINANCE & ADMIN. CAO	Miami, FL
9/28/95			JOHN MORRELL & CO.	LOGISTICS	DIRECTOR CUSTOMER SERVICE	Cincinnati, OH
10/13/95			JOHN MORRELL & CO.	CONTROLLER	CONTROLLER	Great Bend, KS
10/10/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Deerfield, IL
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	AVP INFORMATION SERVICES	Cincinnati, OH
10/10/95			JOHN MORRELL & CO.	SALES	PRIVATE LABEL SALES MGR	Sioux Falls, SD
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	DIRECTOR, INTERNAL AUDIT	Cincinnati, OH
9/28/95			JOHN MORRELL & CO.	EXECUTIVE	PRESIDENT & CEO	Cincinnati, OH
10/30/95		X	NUMAR	MARKETING	VICE PRESIDENT MARKETING	San Jose, Costa Rica
9/28/95			POLYMER	CONTROLLER	MGR. CONSOL & GEN. ACCT.	San Jose, Costa Rica
9/28/95			JOHN MORRELL & CO.	PRIVATE LABEL SALES	PRIVATE LABEL REG. SALES MGR	Hazelwood, MO

CBI-V1-001-005517

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CHIQUITA NSD

1CHQ6-000953

21-Nov-95

Confidential Treatment
Request by Chiquita Brands

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1995

REPORT DUE: OCTOBER 13, 1995

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MGR. INFORMATION SECURITY	Cincinnati, OH
9/28/95			JOHN MORRELL & CO.	FOODSERVICE SALES	SOUTHERN REGION MANAGER	Tamarae, FL
10/13/95			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	ASST. CORPORATE CONTROLLER	Cincinnati, OH
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Washington, D.C.
9/28/95			JOHN MORRELL & CO.	NATIONAL SALES DIVISION	NTL SALES MGR/CLUB SALES & SUPER CENTERS	Minneapolis, MN
10/13/95			FRUPAC	ACCOUNTING	ACCOUNTING MGR.	Philadelphia, PA
9/28/95			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	DIRECTOR TROPICAL QUALITY ASSURANCE	San Jose, Costa Rica
10/13/95		X	CHIRIQUI LAND COMPANY	CONTROLLER	CONTROLLER	Armuellon, Panama
9/28/95			JOHN MORRELL & CO.	PRIVATE LABEL SALES	REGION SALES MANAGER	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	DINING SERVICES	EXECUTIVE CHEF	Cincinnati, OH
9/28/95			COBAL	CONTROLLER	ASST. CONTROLLER	San Jose, Costa Rica
10/10/95			CHIQUITA BRANDS, INC.	ORGANIZATIONAL EFFECTIV	CONSULTANT	San Jose, Costa Rica
9/28/95			CHIQUITA BRANDS, INC.	TERMINAL OPERATIONS	MANAGER, WESTERN DIV.	Wilmington, CA
10/13/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIR. CORPORATE ACCTG.	Philadelphia, PA
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Cincinnati, OH
9/28/95			CHIQUITA BRANDS CO., N.A.	CTP NORTH AMERICA	PRESIDENT, CHIQUITA BANANA, N.A.	Cincinnati, OH
11/8/95			CIA FRUTERA DE SEVILLA	OPERATIONS	SR TECHNICAL ADVISOR	Medellin, Colombia
9/28/95			CHIQUITA BRANDS, INC.	CONTROLLER	MANAGER ACCOUNTING	Cincinnati, OH
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	FINANCIAL ANALYSIS	CORPORATE PLANNER	Cincinnati, OH
10/10/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	DIRECTOR, QA & QC SYSTEMS	Cincinnati, OH
9/28/95			JOHN MORRELL & CO.	INTERNATIONAL SALES	MANAGER SCHEDULING	Minneapolis, MN
9/28/95			CHIQUITA BRANDS, INC.	TRANSPORTATION	MGR., SALES OPERATIONS	Cincinnati, OH
9/28/95			JOHN MORRELL & CO.	NATIONAL SALES DIVISION	V.P. MARKETING & LOGISTICS	Minneapolis, MN
10/13/95			CIL	OPERATIONS	NATIONAL SALES MANAGER	Hamilton, Bermuda
10/10/95			JOHN MORRELL & CO.	SALES	GENERAL MANAGER	Cincinnati, OH
10/10/95			JOHN MORRELL & CO.	SIOUX CITY	SPECIAL PROJECTS	Sioux City, IA
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	TAX COUNSEL	Cincinnati, OH
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	DIRECTOR MARKETING	Cincinnati, OH
9/28/95			CHIQUITA BRANDS CO., N.A.	MARKETING	CORPORATE COUNSEL	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	SR. MANAGER TRANSPORTATION ENG.	San Jose, Costa Rica
9/28/95			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. RISK CONTROL	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	BUSINESS DEVELOPMENT MANAGER	Akron, OH
10/24/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SALES MANAGER	Sioux Falls, SD
9/28/95			JOHN MORRELL & CO.	FRESH MEAT	SR. MANAGER OD & TQ	Cincinnati, OH
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIRECTOR OF SALES	Minnetonka, MN
9/28/95			JOHN MORRELL & CO.	FOODSERVICE SALES	V.P. & CONTROLLER	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	SENIOR VICE PRESIDENT	New Richmond, WI
10/10/95			FRIDAY CANNING CORPORATION	ADMINISTRATION	MGR., PROCESSED MEATS CONTROLS	Cincinnati, OH
9/28/95			JOHN MORRELL & CO.	OPERATIONS	MIS DIRECTOR	San Jose, Costa Rica
11/1/95			COBAL	MIS		

CBI-V1-001-005518

1CHQ6-000954

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CHIQUITA NSD

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Confidential Treatment
Request by Chiquita Brands

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1995

REPORT DUE: OCTOBER 13, 1996

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
9/28/95			JOHN MORRELL & CO.	HUMAN RESOURCES	DIRECTOR, BENEFITS/WORK. COMP.	Sioux Falls, SD
11/8/95			CIA. FRUTERA DE SEVILLA	OPERATIONS	GENERAL MANAGER	Santa Maria, Colombia
9/28/95			JOHN MORRELL & CO.	ENGINEERING	DIRECTOR	Cincinnati, OH
11/8/95			CIL	MARKETING	MANAGER	Antwerp, Belgium
9/28/95			CIA. FRUTERA DE SEVILLA	OPERATIONS	DIRECTOR TECH. SERVICES	Medellin, Colombia
10/18/95			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MANAGER ACCOUNTING	Cincinnati, OH
9/28/95			CHIQUITA BRANDS, INC.	MARITROP	DIRECTOR CAPITAL PROCUREMENT	Cincinnati, OH
10/10/95			POLYMER UNITED	HUMAN RESOURCES	REGIONAL DIRECTOR H.R.	Panama City, Panama
10/18/95			CHIQUITA TROPICAL PRODUCTS	LEGAL	VP LEGAL & GOV'T AFFAIRS	San Jose, Costa Rica
10/10/95			ASD DE COSTA RICA	ACCOUNTING	AREA ACCTG. MANAGER	San Jose, Costa Rica
9/28/95			JOHN MORRELL & CO.	OPERATIONS	REGIONAL SALES MGR	El Paso, TX
10/10/95			COBAL	OPERATIONS	DIV. SUPT. AGRICULTURE	San Jose, Costa Rica
10/13/95			TELA RAILROAD COMPANY	LEGAL	SENIOR LEGAL COUNSEL	La Lima, Honduras
10/30/95			TELA RAILROAD COMPANY	CONTROLLER	ASST. CONTROLLER	La Lima, Honduras
10/24/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FRUIT INGREDI	DIR. SALES-AMERICAS	Cincinnati, OH
10/18/95			GREAT WHITE FLEET	OPERATIONS	VP ALLOCATION	Antwerp, Belgium
10/24/95			CHIQUITA BRANDS, INC.	PROCESSED FOODS	DIRECTOR RESEARCH & DEVELOPMENT	Cincinnati, OH
10/8/95		X	NUMAR	PROCESSED FOODS	V.P.	San Jose, Costa Rica
10/11/95			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
10/10/95			CIA. FRUTERA DE SEVILLA	ADMINISTRATION	CHIEF ADMINISTRATIVE OFFICER	Medellin, Colombia
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	AUDIT MANAGER	Cincinnati, OH
10/18/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Eden Prairie, MN
9/28/95			GREAT WHITE FLEET	OPERATIONS	NAVAL FLEET ARCHITECT	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	DIRECTOR CORP. RISK MGT.	Cincinnati, OH
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	EXEC. V.P. CHIEF ADM. OFFICER	Cincinnati, OH
11/8/95			JOHN MORRELL & CO.	SARATOGA SPECIALTIES	TECHNICAL DIRECTOR	Elmhurst, IL
10/13/95			FRUPAC	SALES	ACCOUNT MGR.	Philadelphia, PA
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	MANAGER, INTERNATIONAL COMPENSATION	Cincinnati, OH
10/10/95			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	SR. VICE PRESIDENT/REGIONAL MANAGER	San Jose, Costa Rica
9/28/95			CHIQUITA BRANDS CO., N.A.	TRANSPORTATION SERVICE	MANAGER INLAND TRANSPORTATION	Cincinnati, OH
10/10/95			FRIDAY CANNING CORPORATION	OPERATIONS	SENIOR VICE PRESIDENT	New Richmond, WI
10/10/95			JOHN MORRELL & CO.	FINANCE	DIRECTOR, FINANCIAL ANALYSIS	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	VICE PRESIDENT INTERNAL AUDIT	Cincinnati, OH
10/11/95			FRUPAC	OPERATIONS	GENERAL MANAGER	Santiago, Chile
10/10/95			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASST. GENERAL COUNSEL	Cincinnati, OH
9/28/95			JOHN MORRELL & CO.	INTERNATIONAL	VICE PRESIDENT	Cincinnati, OH
10/10/95			CHIQUITA BRANDS, INC.	MARITROP	MANAGER M & S	Cincinnati, OH
9/28/95			JOHN MORRELL & CO.	ENGINEERING	DIRECTOR ENG. & CONS.	Cincinnati, OH
10/24/95			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	DIRECTOR CORPORATE SERVICES	Cincinnati, OH
10/10/95			WORTH PLANTATIONS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Innisfail, Queensland, Australia

CBI-V1-001-005519

1CHQ6-000955

21-Nov-95

000025409

CHIQUITA NSD

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1995

REPORT DUE: OCTOBER 13, 1996

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
9/28/95			CHIQUITA BRANDS INTERNATIONAL, L.	TAX	MANAGER TAX	Cincinnati, OH
9/28/95			CHIQUITA BRANDS INTERNATIONAL, L.	TREASURY	DIRECTOR CASH OPERATIONS	Cincinnati, OH
10/13/95			CHIQUITA BANANA COMPANY, B.V.	MARKETING	MGR. RIPEN. & TECH. SERV.	Breda, Netherlands
9/28/95			CHIQUITA BRANDS, INC.	OPERATIONS	DIRECTOR FINANCE & PLANNING	Cincinnati, OH
10/10/95		X	POLYMER UNITED	OPERATIONS	VICE PRESIDENT POLYMER PANAMA	Panama City, Panama
9/28/95			CHIQUITA BRANDS INTERNATIONAL, L.	MIS	MANAGER CLIENT SERVER	Cincinnati, OH

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CHIQUITA NSD

CBI-V1-001-005520

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21-Nov-95

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1995

REPORT DUE: OCTOBER 13, 1995

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
CONFIDENTIAL COMPANIES						
11/1/95			COAST CITRUS		GENERAL MANAGER	c/o J. Mardis ONLY
11/1/95			COAST CITRUS		PRESIDENT	c/o J. Mardis ONLY
10/10/95			CASTELLINI COMPANY		PRESIDENT	c/o J. Mardis ONLY
10/13/95			THEODOREDIS & SONS BANANA CO.		VICE PRESIDENT	Allentown, PA
11/1/95			COAST CITRUS		VP/CFO	c/o J. Mardis ONLY
10/10/95			MENEU DISTRIBUTION, S.A.		MANAGING DIRECTOR	Valencia, Spain
9/27/95			MENEU DISTRIBUTION, S.A.		FINANCIAL MANAGER	Valencia, Spain
10/10/95			CASTELLINI COMPANY		TREASURER	c/o J. Mardis ONLY
10/13/95			THEODOREDIS & SONS BANANA CO.		PRESIDENT	Allentown, PA

CBI-V1-001-005521

1CBQ6-000957

21-Nov-95

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CHIKUITA NSD

Confidential Treatment
Request by Chiquita Brands

**QUARTERLY PAYMENTS
FCPA REPORTING
FOURTH QUARTER OF 1995
SUMMARY**

During the fourth quarter of 1995, we had 100% reporting compliance from the 498 employees required to report under the FCPA. Payments were reported by 12 companies in six countries. Aggregate payments by company ranged between \$117 and \$23,986.

Total payments reported during the fourth quarter of 1995 were \$68,722. Total payments for 1995 were \$280,041 as compared to \$444,289 for 1994.

1CHQ6-000958

CBI-V1-001-005522

Confidential Treatment
Request by Chiquita Brands

SUMMARY OF PAYMENTS
STATEMENT OF POLICIES AND PROCEDURES OF FEBRUARY 19, 1976
JULY 1 - DECEMBER 31, 1995

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR 1995	2ND QTR 1995	3RD QTR 1995	4TH QTR 1995	TOTAL 1995	TOTAL 1994
COLOMBIA							
Compania Frutera de Sevilla	Banana Operations	49,807	78	0	8,026	57,911	143,454
COSTA RICA							
Chiquita Tropical Products	Markets Tropical Fruit	695	0	0	571	1,266	1,664
Cobal	Banana Operations	73	601	874	392	1,940	3,731
Chiriqui Land Company	Banana Operations	3,018	2,472	2,509	3,465	11,464	8,729
Numar	Oil Palm Products	88	0	0	0	88	1,812
Palma Tica	Oil Palm Cultivation	3,014	1,837	2,507	0	7,358	9,578
Unimar	Oil Palm Products	321	321	321	0	963	199
	Sub-total	7,209	5,231	6,211	4,428	23,079	25,693
GUATEMALA							
Coblogua	Banana Operations	2,599	1,221	0	2,254	6,074	13,019
HONDURAS							
Agricola de Rio Tinto	Processed Banana Products	17	179	199	117	512	227
Cobalisa	Banana Operations	0	14,444	5,230	6,277	25,951	19,368
Numar	Oil Palm Products	0	0	0	0	0	1,035
San Alejo Oil Palm Operations	Oil Palm Cultivation	361	280	295	441	1,377	1,354
Tela Railroad	Banana Operations	16,701	17,893	19,400	22,023	76,017	98,845
Unimar	Oil Palm Products	0	0	0	0	0	344
	Sub-total	17,079	32,796	25,124	28,858	103,857	121,173
NEW ZEALAND							
Chiquita Brands New Zealand Ltd.	Banana Operations	0	0	0	0	0	2,754
PANAMA							
Chiriqui Land Company	Banana Operations	18,902	18,334	23,919	23,986	85,141	116,492
Chiquita Tropical Products	Markets Tropical Fruit	0	0	0	0	0	71
Compania Procesadora de Frutas	Processed Banana Products	0	0	0	0	0	16,282
Polymer Extrusion, S.A.	Plastic Products	202	1,181	4	675	2,062	1,531
	Sub-total	19,104	19,515	23,923	24,661	87,203	134,376
PHILIPPINES							
Mindanao Fruit Company	Banana Operations	0	0	0	0	0	80
UNITED STATES							
Chiquita Brands International, Inc.		511	54	857	495	1,917	3,730
TOTAL PAYMENTS		96,309	58,895	56,115	68,722	280,041	444,289

CBI-VI-001-005523

1CHQ6-0009959

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CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

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

CBI-V1-001-005524

1CHQ6-000960

Exchange Rate: .001

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CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Costa Rica	COBAL	392	Health and Labor Officials	Providing meals for health and labor inspections.
	Chiquita Brands	571	Various Government Officials	Christmas Gifts.
	Chiriqui Land Co. (Bocas Division)	3,465	Customs, Immigration Inspectors and Security Agents	Facilitating payments.
Total Payments		4,428		

Exchange Rate: .0055

CBI-V1-001-005525

1CHQ6-000961

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CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Guatemala	COBIGUA	2,254	Customs Officials	Facilitating payments.
Total Payments		2,254		

CBI-V1-001-005526

Exchange Rate: .16

1CHQ6-000962

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CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Honduras	Agricola de Rio Tinto	117	Customs and Commerce Officials	Lunch and transportation expenses provided to facilitate product inspection.
	COBALISA	6,277	Armed Forces	Security of managed farm facilities.
	Tela Railroad Company (Oil Palm)	441	Armed Forces	Donations of supplies in exchange for security services.
	Tela Railroad Company (Bananas)	12,240	Armed Forces	Facilitating payments of cash, fuel, and meals for security and police protection.
		73	Postal Officials	Expediting company mail.
		794	Customs Officials	Facilitating payments of cash and fuel.
		8,916	Various Government Personnel	Christmas Gifts.
	Sub-total	22,023		
	Total Payments	<u>28,858</u>		

Exchange Rate: .09

1CHQ6-000963

CBI-VI-001-005527

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CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Panama	Chiriqui Land Company	2,322	Various Government Officials	Christmas gifts.
	Armuelles Division	4,700	Quarantine, Customs or Immigration Inspectors	Verification of materials received, inspection/disinfection of ships/planes/containers, and receiving vessels after working hours.
		4,647	Police, Immigration, Customs and Labor Officials	Donations of fuel, office equipment, transportation and lodging at company guest house.
	Bocas Division	12,317	Customs, Immigration and Security Agents	Facilitating payments for police protection and customs clearances.
	Sub-total	23,986		
	Polymer Group - Panama	146	Community Welfare	Charitable contributions of plastic bags, bicycle and raffle tickets.
		529	Various Government Officials	Christmas Gifts
	Sub-total	675		
Total Payments		<u>24,661</u>		

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Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
United States	Chiquita Brands International, Inc.	495	Latin American Ambassadors and Foreign Relations Officials	Expenses related to meals provided during meetings to discuss banana quota issues in the European Community.
Total Payments		<u>495</u>		

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CHIQUITA NSD

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REPORT DUE: JANUARY 12, 1998

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1995

Confidential Treatment
Request by Chiquita Brands

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
12/28/95			FRUPAC	OPERATIONS	EXPORTS MANAGER	Santiago, Chile
12/28/95			CHIKUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MANAGER	Cincinnati, OH
12/28/95			FRUPAC	OPERATIONS	COUNTRY MANAGER	Hermosillo, Mexico
1/11/98		X	CHIKUITA TROPICAL PRODUCTS	LEGAL	VICE PRESIDENT LEGAL COUNSEL	Panama City, Panama
1/9/98			CHIRIQUI LAND COMPANY	OPERATIONS	TQC COORDINATOR	Armuellen, Panama
12/28/95			CHIKUITA TROPICAL PRODUCTS	LEGAL	DIRECTOR LEGAL	San Jose, Costa Rica
1/12/98			FRUPAC	OPERATIONS	DIRECTOR OPERATIONS	San Jose, Costa Rica
12/28/95			TELA RAILROAD COMPANY	LEGAL	LEGAL DEPARTMENT DIRECTOR	San Pedro Sula, Honduras
1/9/98			GREAT WHITE FLEET	TECHNICAL	TECHNICAL SUPERINTENDENT	Antwerp, Belgium
1/9/98			CHIKUITA BANANA COMPANY, B.V.	MARKETING	AREA DIRECTOR - SCANDINAVIA	Helsinki, Finland
1/12/98			CHIRIQUI LAND COMPANY	OPERATIONS	DIV. SUPERINTENDENT AGR.	Bocas, Panama
1/28/98			CIA FRUTERA DE SEVILLA	OPERATIONS	PROJECT MANAGER	Medellin, Colombia
12/28/95			JOHN MORRELL & CO.	TECHNICAL SERVICES	DIRECTOR LOGISTICS	Cincinnati, OH
1/9/98			POLYMER	SALES	DIRECTOR SALES	San Jose, Costa Rica
12/28/95			COBAL	OPERATIONS	SAFETY SUPERINTENDENT	San Jose, Costa Rica
1/9/98			TELA RAILROAD COMPANY	OPERATIONS	MANAGER TECHNICAL SERVICES/M&S	La Lima, Honduras
12/28/95			CIA FRUTERA DE SEVILLA	OPERATIONS	PRODUCTION MANAGER	Santa Marta, Colombia
12/28/95			CHIKUITA BRANDS, INC.	OPERATIONS	VP TROPICAL BUSINESS DEVELOPMENT	Martinique, FWI
12/28/95			FRUPAC	ACCOUNTING	MIS MGR.	Philadelphia, PA
1/18/98			CHIKUITA BRANDS CO., N.A.	ACCOUNTING	CREDIT & CLAIMS	Cincinnati, OH
12/28/95			CBI-PROCESSED FRUIT INGREDIENTS	OPERATIONS	GM PROCESSED BANANA MANUFACTURING	San Jose, Costa Rica
1/28/98			CHIKUITA BRANDS INTERNATIONAL, I.	CORPORATE SECURITY	DIRECTOR, SECURITY	Cincinnati, OH
1/11/98		X	CHIKUITA TROPICAL PRODUCTS	LEGAL	ASSISTANT DIRECTOR LEGAL AND GOVT AFFAIRS	Panama City, Panama
12/28/95		X	COBAL	OPERATIONS	MGR. LABOR RELATIONS	San Jose, Costa Rica
12/28/95			CHIKUITA BRANDS CO., N.A.	TRANSPORTATION SERVICE	MANAGER LINER SERVICES-GULF	Cincinnati, OH
12/28/95			CHIKUITA BRANDS, INC.	PACK & ENG SERVICES	SR. MGR. PACKING	San Jose, Costa Rica
1/18/98			CHIKUITA BRANDS, INC.	OPERATIONS	DIR. BUSINESS DEVELOPMENT	Jakarta, Indonesia
12/28/95			CHIKUITA BRANDS, INC.	PROCESSED FOODS	COO PROCESSED FOODS	Cincinnati, OH
12/28/95			CHIKUITA BRANDS, INC.	INLAND TRANSPORTATION	DIRECTOR, TERMINAL OPERATIONS	Newark, N.J.
1/12/98			JOHN MORRELL & CO.	BOB OSTROW	REGION MANAGER	Hayward, CA
12/28/95			CHIKUITA BANANA INTERNATIONAL	CONTROLLER	CONTROLLER - SOUTH EUROPE	Rome, Italy
1/18/98		X	NUMAR	PROCESSED FOODS	GENERAL MANAGER SAN ALEJO	San Alejo, Honduras
12/28/95			CHIKUITA BRANDS INTERNATIONAL, I.	CONTROLLER	DIVISION CONTROLLER	Cristobal, Panama
12/28/95			CHIKUITA BANANA INTERNATIONAL	EXECUTIVE	SR. VICE PRESIDENT	Antwerp, Belgium
12/28/95			FRUPAC	SALES	PRODUCT MGR.	Lake Forest, CA
12/28/95			CHIKUITA BRANDS CO., N.A.	MARKETING	SR. ACCOUNT MANAGER	Charlotte, NC
12/28/95			JOHN MORRELL & CO.	PROCESSED MEATS	VICE PRESIDENT, PROCESSED MEATS	Great Bend, KS
1/17/98			COBIGUA	OPERATIONS	PRODUCTION MANAGER	Puerto Barrios, Guatemala
1/18/98		X	CIA AGRICOLA DE RIO TINTO, S.A.	OPERATIONS	GENERAL MANAGER	San Pedro Sula, Honduras
1/17/98			COBIGUA	OPERATIONS	PRODUCTION MANAGER	Puerto Barrios, Guatemala
12/28/95			JOHN MORRELL & CO.	BOB OSTROW	OPERATIONS MANAGER	Hayward, CA

CBI-V1-001-005530

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CHIKUITA NSD

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1995

REPORT DUE: JANUARY 12, 1996

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
1/12/96			CHIRIQUI LAND COMPANY	OPERATIONS	TQC COORDINATOR	Bocas, Panama
1/12/96			PROGRESSIVE PRODUCE CO.	ADMINISTRATION	PRESIDENT	Los Angeles, CA
12/28/95			CHIQUITA BANANA COMPANY, B.V.	MARKETING	AREA DIRECTOR, GERMANY	Cologne, Germany
1/17/96			COBIGUA	OPERATIONS	CHIEF ADMINISTRATIVE OFFICER	Guatemala City, Guatemala
1/17/96			CHIQUITA TROPICAL PRODUCTS	TREASURY	DIRECTOR, LATIN AMERICAN TREASURY	Guatemala City, Guatemala
1/20/96			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. VICE PRESIDENT	San Jose, Costa Rica
12/28/95			JOHN MORRELL & CO.	OPERATIONS	VICE PRESIDENT- PURCHASING/COMMODITY TRADE	Cincinnati, OH
12/28/95			CHIQUITA BRANDS, INC.	TERMINAL OPERATIONS	PORT MANAGER & GENERAL CARGO	Gulport, MS
1/9/96			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	V.P. & COUNTRY MANAGER	San Jose, Costa Rica
12/28/95			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	V.P. FINANCE & PLANNING	Cincinnati, OH
1/17/96			CHIQUITA BRANDS, INC.	WESTERN COMMERCIAL	MANAGER RAW M & I PROC.	San Jose, Costa Rica
12/28/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	DIVISION SALES MGR. WEST	Cincinnati, OH
1/12/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES MANAGER	Pleasanton, CA
12/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MGR. FINANCIAL ADMIN & CONTROLS	Cincinnati, OH
1/9/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR SUPPORT SERVICES	Cincinnati, OH
1/9/96			CHIQUITA BRANDS, INC.	OPERATIONS	MGR. FINANCIAL PLANNING	Cincinnati, OH
12/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	SENIOR COUNSEL	Cincinnati, OH
1/9/96			GREAT WHITE FLEET	OPERATIONS	DIR. SHIP MGMT & ENG.	Antwerp, Belgium
12/28/95			JOHN MORRELL & CO.	MARKETING	VICE PRESIDENT	Cincinnati, OH
12/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	FINANCIAL ANALYSIS	CORPORATE PLANNER	Cincinnati, OH
1/9/96			CHIQUITA BRANDS INTERNATIONAL, I.	FINANCIAL ANALYSIS	DIRECTOR CORPORATE PLANNING	Cincinnati, OH
12/28/95			CHIQUITA BRANDS, INC.	OPERATIONS	SENIOR DIRECTOR BANANA TECH. SER.	Cincinnati, OH
1/12/96			CHIQUITA TROPICAL PRODUCTS	CONTROLLER	INTERNAL CONTROL/TAX MGR.	San Jose, Costa Rica
1/9/96			POLYMER de COSTA RICA	OPERATIONS	DIRECTOR MANUFACTURING	San Jose, Costa Rica
1/10/96			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	MANAGER MARINE CLAIMS	Cincinnati, OH
12/28/95			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. PACKAGING ENG.	San Jose, Costa Rica
1/9/96			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. PROJECT ANALYST	San Jose, Costa Rica
1/17/96			CIA. FRUTERA DE SEVILLA	OPERATIONS	MGR. OPERATIONS	Medellin, Colombia
1/15/96			CHIRIQUI LAND COMPANY	LEGAL	MANAGER INDUSTRIAL RELATIONS	Bocas, Panama
1/9/96			POLYMER de COSTA RICA	OPERATIONS	PRODUCTION MANAGER	San Jose, Costa Rica
1/9/96			CHIQUITA BRANDS, INC.	CONTROLLER	DIRECTOR CORPORATE ACCOUNTING	Cincinnati, OH
1/9/96			CHIRIQUI LAND COMPANY	LEGAL	LEGAL COUNSEL	Armedillo, Panama
12/28/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIVISION V.P. SALES WESTERN DIVISION	Costa Mesa, CA
12/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	RELOCATION COORDINATOR	Cincinnati, OH
12/28/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES VICE PRESIDENT	Costa Mesa, CA
1/10/96			CHIRIQUI LAND COMPANY	ENGINEERING	DIRECTOR CIVIL ENGINEER	Bocas, Panama
1/10/96			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPT. LABOR RELATIONS	Bocas, Panama
12/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER, INFORMATION SERVICES	Cincinnati, OH
1/17/96			COBIGUA	CONTROLLER	CONTROLLER	Guatemala City, Guatemala
1/12/96			CHIQUITA TROPICAL PRODUCTS	MIS	TECH SUPPORT COORD.	San Jose, Costa Rica
1/12/96		X	CHIRIQUI LAND COMPANY	OPERATIONS	GENERAL MANAGER	Bocas, Panama

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1CHQ6-000967

26-Feb-96

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CHIQUITA NSD

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1995

REPORT DUE: JANUARY 12, 1996

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
1/17/96			COBQUA	OPERATIONS	PRODUCTION MANAGER	Puerto Barrios, Guatemala
12/29/95			CHIKUITA BANANA INTERNATIONAL	MARKETING	SR. DIRECTOR SALES & MARKETING	Geneva, Switzerland
12/29/95			CHIKUITA BANANA INTERNATIONAL	MARKETING	COUNTRY MANAGER - GREECE	Rome, Italy
12/29/95			SPICERS, N.Y.	CONTROLLER	CONTROLLER	Antwerp, Belgium
12/29/95			CHIKUITA BRANDS CO., N.A.	TRANSPORTATION SERVICE	LINER SERVICES - EAST	Cincinnati, OH
12/29/95			FRUPAC	FRUPAC	V.P. SALES FRUPAC	Philadelphia, PA
1/8/96			CHIKUITA BRANDS, INC.	CONTAINER MAINTENANCE	MGR. CONTAINER MAINT.	Wilmington, DE
12/29/95			CHIKUITA BRANDS INTERNATIONAL, I.	TREASURY	DIRECTOR FINANCE	Cincinnati, OH
2/8/96			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. PORT SUPERINTENDENT	Armuellen, Panama
12/29/95			CHIKUITA BRANDS CO., N.A.	PROCESSED FOODS	CHIEF OPERATING OFFICER	Cincinnati, OH
1/8/96			CHIKUITA BRANDS CO., N.A.	LOGISTICS	MGR. TECHNICAL SERVICES	Wilmington, DE
1/8/96			COBAL	OPERATIONS	SUPERINTENDENT EXPERIMENTS	San Jose, Costa Rica
12/29/95			CHIKUITA BANANA INTERNATIONAL	EXECUTIVE	SR. VICE PRESIDENT	Rome, Italy
1/18/96			TELA RAILROAD COMPANY	OPERATIONS	MGR. PRODUCTION - COBALISA	La Lima, Honduras
12/29/95			CHIKUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	MANAGER - CORPORATE SERVICES	Cincinnati, OH
1/29/96			FRUPAC	OPERATIONS	EAST COAST WAREHOUSE MGR	Philadelphia, PA
12/29/95			POLYMER UNITED	OPERATIONS	VICE PRESIDENT PACKAGING	San Pedro Sula, Honduras
12/29/95			JOHN MORRELL & CO.	NATIONAL SALES DIVISION	REGION MANAGER-DELI	Greenville, MD
12/29/95			COBAL	OPERATIONS	MGR. PACKAG & HARVESTING	San Jose, Costa Rica
1/12/96			COBAL	OPERATIONS	SUPT. SIGATOKA	San Jose, Costa Rica
1/8/96			CHIKUITA BANANA INTERNATIONAL	MARKETING	DIRECTOR SALES & MARKET PLANNING-EUROPE	Geneva, Switzerland
1/28/96			CIA. FRUTERA DE SEVILLA	OPERATIONS	M&S MANAGER	Santa Marta, Colombia
12/29/95			JOHN MORRELL & CO.	CORPORATE ACCOUNTING	DIRECTOR	Cincinnati, OH
12/29/95			CHIKUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION ENGINEERING	Cincinnati, OH
12/29/95			FRUPAC EUROPE	EXECUTIVE	DEPUTY GENERAL MANAGER	Gorinchem, Netherlands
1/29/96			DELUCA HOLDINGS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Tully, Queensland, Australia
12/29/95			CHIRIQUI LAND COMPANY	CONTROLLER	COUNTRY CONTROLLER	Panama City, Panama
12/29/95			CHIKUITA BRANDS CO., N.A.	PROCESSED FOODS	CORP. LICENSING/OPERATIONS MGR.	Cincinnati, OH
12/29/95			CHIKUITA BRANDS, INC.	OPERATIONS	TECHNICAL SUPERINTENDENT	Cincinnati, OH
1/12/96			CHIKUITA BRANDS INTERNATIONAL, I.	CONTROLLER	DIRECTOR FINANCIAL REPORTING	Cincinnati, OH
1/8/96			CIL	OPERATIONS	MANAGER BANANA ALLOCATION	Antwerp, Belgium
12/29/95			JOHN MORRELL & CO.	NORTH CENTRAL SALES RE	REGION MANAGER	Omaha, NE
1/17/96			COBQUA	MIS	SR. MANAGER MIS	Guatemala City, Guatemala
12/29/95			CHIKUITA BRANDS INTERNATIONAL, I.	MIS	MGR. TECHNICAL SERVICES	Cincinnati, OH
1/8/96			CHIKUITA BRANDS, INC.	FAR & MIDDLE EAST	SR. V.P. INTERNATIONAL & CTP DIVISION	Cincinnati, OH
12/29/95			JOHN MORRELL & CO.	MARKETING	DIRECTOR	Cincinnati, OH
12/29/95			CHIKUITA BRANDS, INC.	FAR & MIDDLE EAST	VICE PRESIDENT	Cincinnati, OH
12/29/95			CHIKUITA BRANDS, INC.	MARKETING	MANAGER MARKETING DEVELOPMENT	Ismir, Turkey
12/29/95			CHIKUITA ITALIA, S.p.A.	SALES	DIR. CTR/SOUTH SALES	Rome, Italy
1/12/96			CALIFORNIA DAY FRESH FOODS	MARKETING	DIRECTOR SALES/MARKETING	Glendora, CA
12/29/95			JOHN MORRELL & CO.	TECHNICAL SERVICES	DIR. TECH. SERVICES & REGULATORY AFFAIRS	Cincinnati, OH

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1CBQ6-000968

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CHIKUITA NSD

REPORT DUE: JANUARY 12, 1998

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1995Confidential Treatment
Request by Chiquita Brands

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
1/19/98			CIA. FRUTERA DE SEVILLA	CONTROLLER	ASSISTANT CONTROLLER	Medellin, Colombia
12/28/95			CHQUIITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	MANAGER AUDIT	Cincinnati, OH
12/28/95			JOHN MORRELL & CO.	ENVIRONMENTAL AFFAIRS	DIRECTOR	Sioux Falls, SD
12/28/95			CHQUIITA BRANDS, INC.	MARITROP	DIR. MATERIALS CONTROL	Cincinnati, OH
1/12/98			CIL	QUALITY ASSURANCE	DIRECTOR QA & TECH SERVICES	Antwerp, Belgium
12/28/95			CHQUIITA BRANDS INTERNATIONAL, I.	MIS	PROJECT MANAGER MIS CONSULTING	Cincinnati, OH
12/28/95			NORTH COAST RIPENERS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Brisbane, Queensland, Australia
1/12/98			CIA. FRUTERA DE SEVILLA	LEGAL	DIRECTOR, LAW DEPARTMENT	Medellin, Colombia
1/17/98			POLYMER UNITED	MARKETING	REGIONAL DIR. SALE & MKTG	Panama City, Panama
12/28/95			CHQUIITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Waltham, MA
12/28/95			AMERICAN PRODUCE COMPANY	EXECUTIVE	PRESIDENT	Los Angeles, CA
12/28/95			CHQUIITA BRANDS, INC.	QUALITY/ENGINEERING	DIRECTOR ENGINEERING	San Jose, Costa Rica
12/28/95			CHQUIITA TROPICAL PRODUCTS	LEGAL	LEGAL COUNSEL	San Jose, Costa Rica
12/28/95			CHQUIITA BRANDS, INC.	DOMESTIC ACCOUNTING	MGR. INFO SYSTEMS	Cincinnati, OH
1/19/98			CHQUIITA BRANDS CO., N.A.	CENTRAL DIVISION	V.P. TROPICAL QUALITY, PACKAGING & ENGINEERIN	San Jose, Costa Rica
1/9/98			JOHN MORRELL & CO.	MARKETING	SR. BRAND MANAGER	Cincinnati, OH
12/28/95			CHQUIITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGIONAL DIRECTOR	Mississauga, Ontario
12/28/95			FRUPAC	FRUPAC	V.P. FINANCE & ADMINISTRATION	Philadelphia, PA
12/28/95			CIA. AGRICOLA DE GUAYAS	OPERATIONS	DIRECTOR OF OPERATIONS	Guayaquil, Ecuador
1/9/98			JOHN MORRELL & CO.	PURCHASING	PURCHASING MANAGER	Sioux Falls, SD
1/12/98			COBAL	CONTROLLER	CONTROLLER	San Jose, Costa Rica
2/9/98			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPERINTENDENT LABOR RELATIONS	Armuell, Panama
12/28/95			CHQUIITA BRANDS INTERNATIONAL, I.	MIS	MANAGER SYSTEMS SOFTWARE	Cincinnati, OH
1/4/98		X	CHIRIQUI LAND COMPANY	OPERATIONS	GENERAL MANAGER	Armuell, Panama
1/9/98			CHQUIITA S.A.	OPERATIONS	ALLOCATION MANAGER	Geneva, Switzerland
2/12/98		X	CIA. FRUTERA DE SEVILLA	OPERATIONS	CONTROLLER	Medellin, Colombia
1/28/98			COBAL	OPERATIONS	DISTRICT SUPERINTENDENT	San Jose, Costa Rica
12/28/95			CHQUIITA CITRUS PACKERS	FINANCE	CONTROLLER/OPERATIONS ADMIN	Fl. Pierce, FL
12/28/95			JOHN MORRELL & CO.	ADMINISTRATION	VICE PRESIDENT - PROO. MEATS	Sioux Falls, SD
12/28/95			CHQUIITA BRANDS INTERNATIONAL, I.	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
1/12/98			FRIDAY CANNING CORPORATION	EXECUTIVE	PRESIDENT	New Richmond, WI
1/19/98			CIA. AGRICOLA DEL GUAYAS	CONTROLLER	CONTROLLER	Guayaquil, Ecuador
1/28/98			CALIFORNIA DAY FRESH FOODS	OPERATIONS	DISTRIBUTION MANAGER	Glendora, CA
1/19/98			CHQUIITA BRANDS CO., N.A.	TRANSPORTATION SERVICE	ASST. V.P. TRANSPORTATION SERVICES	Cincinnati, OH
12/28/95			CHQUIITA BRANDS, INC.	MARITROP	VICE PRESIDENT	Cincinnati, OH
12/28/95			COPACSA	CONTROLLER	ASST. DIVISION CONTROLLER	Tepachula, Mexico
1/12/98			COBAL	OPERATIONS	MGR. LOGISTICS & SVCS.	San Jose, Costa Rica
12/28/95			CHQUIITA BRANDS SOUTH PACIFIC	FINANCE	DIR. FINANCE & ADMIN.	Camberwell, Victoria, Australia
12/28/95			CHQUIITA BRANDS, INC.	OPERATIONS	V.P. FINANCE & ADMIN. CFO CB-NA	Cincinnati, OH
1/28/98			CHQUIITA BRANDS CO., N.A.	ACCOUNTING	ACCOUNTING MANAGER	Cincinnati, OH
12/28/95			FRUPAC	FRUPAC	GENERAL MANAGER	Philadelphia, PA

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CHQUIITA NSD

1C8Q6-000969

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1995

REPORT DUE: JANUARY 12, 1996

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
12/20/95			JOHN MORRELL & CO.	MILITARY SALES NATIONAL	SALES MANAGER	Cincinnati, OH
12/20/95			JOHN MORRELL & CO.	HUNTER PACKING COMPANY	LOGISTICS SERVICE MANAGER	Hazelwood, MO
1/17/96			CHIQUITA TROPICAL PRODUCTS	HUMAN RESOURCES	DIRECTOR HUMAN RESOURCES	San Jose, Costa Rica
12/20/95			POLYMER de COSTA RICA	FINANCE	DIRECTOR OF FINANCE	San Jose, Costa Rica
12/20/95			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	MANAGER TAX OPERATIONS	Cincinnati, OH
12/20/95			CHIQUITA BRANDS CO., N.A.	CONTAINER MAINTENANCE	MGR. CONTAINER MAINTENANCE	Gulport, MS
1/19/96			DUNAND ET COMPAGNIE DES BANANE	EXECUTIVE	PRESIDENT, DIRECTOR GENERAL	Paris, France
1/9/96			CHIQUITA BRANDS, INC.	CONTROLLER	MANAGER INFORMATION SYSTEMS	Cincinnati, OH
12/20/95			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MGR HUMAN RESOURCES	Cincinnati, OH
12/20/95			JOHN MORRELL & CO.	FRESH MEAT	REGION MANAGER	Cincinnati, OH
12/20/95			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	MANAGER TELECOMMUNICATIONS	Cincinnati, OH
1/19/96			CHIQUITA BRANDS INTERNATIONAL, I.	OPERATIONS	PROJECT MANAGER	Martinique, FWI
1/9/96			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Armuellen, Panama
1/15/96			CHIRIQUI LAND COMPANY	OPERATIONS	PORT SUPERINTENDENT	Bocas, Panama
12/20/95			POLYMER	FINANCE	MGR. ACCOUNTING	San Jose, Costa Rica
1/19/96			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPT. LABOR RELATIONS	Bocas, Panama
1/9/96			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPERINTENDENT AGRIL.	Armuellen, Panama
12/20/95			CHIQUITA TROPICAL PRODUCTS	LEGAL	LEGAL COUNSEL	San Jose, Costa Rica
12/20/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
1/19/96			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE AFFAIRS	VICE PRESIDENT-CORPORATE AFFAIRS	Cincinnati, OH
12/20/95			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MGR. ACCOUNTING	Cincinnati, OH
12/20/95			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	AUDITOR	Cincinnati, OH
1/9/96			CHIRIQUI LAND COMPANY	TOC	TOC COORDINATOR	Armuellen, Panama
12/20/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES VP	Cincinnati, OH
12/20/95			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	CORPORATE RISK MANAGER	Cincinnati, OH
12/20/95			CIL	FINANCE	ACCTG. DIR	Antwerp, Belgium
12/20/95			CHIQUITA TROPICAL PRODUCTS	SALES	SENIOR ACCOUNT MANAGER	Duluth, GA
12/20/95			CHIQUITA BRANDS, INC.	OPERATIONS	SR. MANAGER ACCOUNTING	Cincinnati, OH
12/20/95			CHIQUITA BRANDS, INC.	OPERATIONS	SR. INDUSTRY ANALYST	Cincinnati, OH
12/20/95			CHIQUITA BRANDS, INC.	OPERATIONS	ASST. VICE PRESIDENT - CBG	Cincinnati, OH
12/20/95			JOHN MORRELL & CO.	TRANSPORTATION	DIRECTOR	Sioux Falls, SD
12/20/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	COO-EASTERN/WESTERN DIVISION	Cincinnati, OH
12/20/95			CHIQUITA BRANDS, INC.	MARITROP	MANAGER SUPPLY LOGISTICS	Cincinnati, OH
12/20/95			CHIQUITA BRANDS CO., N.A.	QUALITY ASSURANCE	DIRECTOR TECH SALES AND QUALITY ASSURANCE	Cincinnati, OH
12/20/95			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. FINANCIAL ANALYST	San Jose, Costa Rica
12/20/95			JOHN MORRELL & CO.	MILITARY SALES	DIRECTOR - EASTERN REGION	Atlanta, GA
1/9/96			CHIQUITA BRANDS CO., N.A.	INLAND TRANSPORTATION	DIR. CONTAINER OPERATIONS	Wilmington, DE
12/20/95			CHIQUITA BRANDS CO., N.A.	CHIQUITA BANANA NORTH A	DIRECTOR FINANCIAL ANALYSIS	Cincinnati, OH
1/12/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	BENEFITS MANAGER	Cincinnati, OH
12/20/95			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	SENIOR COUNSEL	Cincinnati, OH
12/20/95			JOHN MORRELL & CO.	SALES	VP-NATIONAL SALES	Minneapolis, MN

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1CBQ6-000970

20-Feb-96

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CHIQUITA NSD

REPORT DUE: JANUARY 12, 1996

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1995Confidential Treatment
Request by Chiquita Brands

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
1/8/96			JOHN MORRELL & CO.	N.E. SALES	REGION MANAGER	Latham, NY
12/28/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	REGIONAL SALES MANAGER	Cleveland, OH
1/8/96			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	FIELD PACKAGING ENG.	San Jose, Costa Rica
1/8/96			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	AUDIT MANAGER	Cincinnati, OH
12/28/95			CHIQUITA BRANDS, INC.	DOMESTIC ACCOUNTING	MANAGER PAYROLL	Cincinnati, OH
12/28/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	DIVISION SALES MANAGER	Cincinnati, OH
12/28/95			FRUPAC	SALES	PRODUCT MGR.	Philadelphia, PA
12/28/95			JOHN MORRELL & CO.	RETAIL SALES	DIRECTOR OF SALES SUPPORT	Cincinnati, OH
1/12/96			CALIFORNIA DAY FRESH FOODS	EXECUTIVE	VICE PRESIDENT	Glendora, CA
12/28/95			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	DIRECTOR, FAR EAST OPERATIONS	Cincinnati, OH
12/28/95			CHIQUITA BRANDS, INC.	EU/ACP SOURCING	SR. DIRECTOR, QUALITY ASSURANCE	Cincinnati, OH
2/8/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DATA ADMINISTRATOR	Cincinnati, OH
1/8/96			FRUIT EXPRESS PTY.	EXECUTIVE	DIRECTOR	Cavan, South Australia
12/28/95			CHIQUITA BRANDS, INC.	PROCESSED FOODS	CHIEF FINANCIAL OFFICER	Cincinnati, OH
1/18/96			CHIQUITA BRANDS, INC.	DOMESTIC OPERATIONS	ACCOUNTING MANAGER	Cincinnati, OH
12/28/95			JOHN MORRELL & CO.	TECHNICAL SERVICES	MANAGER	Springdale, OH
12/28/95			BANANA SUPPLY CO.	EXECUTIVE	VICE PRESIDENT	Miami, FL
12/28/95			JOHN MORRELL & CO.	HUMAN RESOURCES	V.P. HUMAN RESOURCES, JM & CO.	Sioux Falls, SD
12/28/95			SOLAR AQUA FARMS	EXECUTIVE	PRESIDENT	Sun City, CA
1/12/96			CALIFORNIA DAY FRESH FOODS	ENGINEERING	MAINTENANCE/ENGINEERING MANAGER	Glendora, CA
1/12/96			CALIFORNIA DAY FRESH FOODS	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Glendora, CA
12/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	V.P. INFORMATION SYSTEMS	Cincinnati, OH
12/28/95			CIA. FRUTERA DE SEVILLA	OPERATIONS	GENERAL MANAGER - MEDELLIN	Medellin, Colombia
12/28/95			CHIQUITA INTL. SERVICES GROUP	OPERATIONS	DIRECTOR PORT OPERATIONS	Antwerp, Belgium
12/28/95			CHIQUITA BRANDS, INC.	MARITROP	MANAGER AGRICHEMICALS	Cincinnati, OH
12/28/95			CHIQUITA BRANDS, INC.	OPERATIONS	SR. EXECUTIVE VICE PRESIDENT CBQ	Cincinnati, OH
1/17/96			JOHN MORRELL & CO.	OPERATIONS	PLANT ENGINEER	Sioux City, IA
12/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	SR. DIRECTOR - INFORMATION SERVICES	Cincinnati, OH
12/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	VICE PRESIDENT AND TREASURER	Cincinnati, OH
12/28/95			JOHN MORRELL & CO.	PROCESSED MEATS	CORP. PRODUCT COORDINATOR	Springdale, OH
12/28/95			CHIQUITA BRANDS CO., N.A.	INLAND DISTRIBUTION	A.V.P. SALES PLANNING/CUSTOMER SERVICES	Cincinnati, OH
12/28/95			CHIQUITA BRANDS, INC.	PROCESSED FOODS	MGR. PLANNING & ANALYSIS	Cincinnati, OH
12/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MGR. MARKETING & MANAGEMENT	Cincinnati, OH
1/8/96			JOHN MORRELL & CO.	PORK PLANT OPERATION	VICE PRESIDENT	Sioux Falls, SD
1/12/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION DIRECTOR WHOLESAL-NA EAST	St. Louis, MO
1/8/96			CHIQUITA BANANA INTERNATIONAL	MARKETING	REGION MANAGER - E. EUROPE	Prague, Czech Republic
1/8/96			JOHN MORRELL & CO.	PLANT OPERATIONS	MECHANICAL SUPERINTENDENT	Sioux Falls, SD
12/28/95			MARITROP TRADING CORPORATION	ADMINISTRATION	REGIONAL DIRECTOR, MATERIALS & SUPPLY	San Jose, Costa Rica
12/28/95			CHIQUITA BRANDS CO., N.A.	SALES	DIRECTOR SALES AMERICAS	Cincinnati, OH
1/8/96			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	VICE PRESIDENT	Geneva, Switzerland
12/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	VP CORPORATE HUMAN RESOURCES	Cincinnati, OH

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CHIQUITA NSD

1CEQ6-000971

REPORT DUE: JANUARY 12, 1998

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REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
1/15/98			CHIRQUI LAND COMPANY	CONTROLLER	EDP OPERATIONS COORDINATOR	Bocas, Panama
1/15/98		X	CHIRQUI LAND COMPANY	CONTROLLER	CHIEF ADMINISTRATIVE OFFICER	Bocas, Panama
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Cincinnati, OH
12/29/95			CIL	OPERATIONS	ASST. VICE PRESIDENT	Hamilton, Bermuda
1/17/98			POLYMER UNITED	FINANCE	DIRECTOR FIN. & ADMIN.	Panama City, Panama
1/18/98			DUNAND ET COMPAGNIE DES BANANE	MARKETING	DIRECTOR SALES & MARKETING	Paris, France
1/18/98			DUNAND ET COMPAGNIE DES BANANE	EXECUTIVE	SECRETARY GENERAL	Paris, France
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	PROJECT LEADER	Cincinnati, OH
12/29/95			CHIQUITA BRANDS, INC.	EDI/ACP SOURCING	VICE PRESIDENT	Cincinnati, OH
12/29/95			JOHN MORRELL & CO.	PRIVATE LABEL SALES	REGIONAL SALES MANAGER	Spokane, WA
1/12/98			PROGRESSIVE PRODUCE CO.	FINANCE	ASST. VICE PRESIDENT FINANCE	Los Angeles, CA
1/12/98			COBAL	TREASURY	TREASURER	San Jose, Costa Rica
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	SECRETARY'S OFFICE	ASST. GENERAL COUNSEL & ASST. SECRETARY	Cincinnati, OH
1/1/98			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR DATA ADMINISTRATION	Cincinnati, OH
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	PROJECT LEADER	Cincinnati, OH
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	ASST. V.P. TAXATION	Cincinnati, OH
1/18/98			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	CHAIRMAN & CEO	Cincinnati, OH
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	EXECUTIVE	PRESIDENT AND CHIEF OPERATING OFFICER	Cincinnati, OH
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Cincinnati, OH
1/17/98			FRUPAC	CONTROLLER	CHIEF FINANCIAL OFFICER	Santiago, Chile
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MANAGER	Cristobal, Panama
1/18/98			CIL	FINANCE	DIRECTOR, AFFILIATE ACCT.	Antwerp, Belgium
12/29/95			FRUPAC	SALES	SR. ACCOUNT MANAGER	Philadelphia, PA
12/29/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	PRODUCT MANAGER	Cincinnati, OH
12/29/95			JOHN MORRELL & CO.	PEYTON PACKING COMPANY	PERSONNEL MANAGER/V.P. MANAGER	El Paso, TX
1/9/98			CHIQUITA BRANDS CO., N.A.	MARKETING	DIRECTOR SALES ADMINISTRATION	Cincinnati, OH
12/29/95			GREAT WHITE FLEET	OPERATIONS	DIR. PROCUREMENT & MATERIALS MGMT.	Antwerp, Belgium
1/9/98			POLYMER de COSTA RICA	OPERATIONS	MGR. PRODUCTION SERVICES	San Jose, Costa Rica
1/18/98			DUNAND ET COMPAGNIE DES BANANE	EXECUTIVE	CHIEF FINANCIAL OFFICER	Paris, France
12/29/95			CHIQUITA BRANDS, INC.	CONTROLLER	MGR. ACCOUNTING	Cincinnati, OH
1/9/98			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER, INFORMATION ENGINEERING	Cincinnati, OH
1/12/98			COBAL	OPERATIONS	DISTRICT SUPERINTENDENT	San Jose, Costa Rica
1/11/98		X	CHIQUITA TROPICAL PRODUCTS	LEGAL	ATTORNEY	Panama City, Panama
12/29/95			JOHN MORRELL & CO.	EXECUTIVE	V.P. AND ASST. PLANT MANAGER	Sioux Falls, SD
12/29/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	MANAGER TECHNICAL SERVICES	Cincinnati, OH
12/29/95			JOHN MORRELL & CO.	PROCESSED MEATS	ASSISTANT VICE PRESIDENT	Sioux Falls, SD
1/12/98			CHIQUITA BANANA COMPANY, B.V.	OPERATIONS	COUNTRY MGR - GREECE	Athens, Greece
1/12/98			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Lynbrook, NY
12/29/95			MENEU	CONTROLLER	DIRECTOR - FINANCIAL PLANNING	Valencia, Spain
1/12/98			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Pleasanton, CA
1/9/98			COBAL	OPERATIONS	GENERAL MANAGER	San Jose, Costa Rica

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CHIQUITA NSD

REPORT DUE: JANUARY 12, 1996

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PERIOD OCTOBER 1 - DECEMBER 31, 1995Confidential Treatment
Request by Chiquita Brands

REC'D RESPONSE	NAME	XIF PMT, RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
1/19/96			CHIQUITA BRANDS, INC.	CONTROLLER	CONTROLLER	Cincinnati, OH
1/19/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION ENGINEERING	Cincinnati, OH
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	MANAGER BENEFITS	Cincinnati, OH
1/9/96			CHIRIQUI LAND COMPANY	OPERATIONS	REGIONAL SIGATOKA SUPT.	Armuellies, Panama
1/12/96			CIL	QUALITY ASSURANCE	MGR. QUAL. ASSURANCE	Antwerp, Belgium
12/29/95			CHIQUITA BRANDS CO., N.A.	CS-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Cincinnati, OH
12/29/95			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	DIR. CAP. INVESTMENT & PURCHASING	San Jose, Costa Rica
1/17/96			COBIGUA	OPERATIONS	GENERAL MANAGER, COBIGUA	Guatemala City, Guatemala
1/29/96		X	TELA RAILROAD COMPANY	CONTROLLER	CONTROLLER	La Lima, Honduras
1/19/96			COBAL	OPERATIONS	EXPORT SUPERINTENDENT	San Jose, Costa Rica
12/29/95			FRUPAC	SALES	STAFF SERVICES MGR.	Philadelphia, PA
12/29/95			JOHN MORRELL & CO.	OPERATIONS	VICE PRESIDENT	Cincinnati, OH
12/29/95			AMERICAN PRODUCE COMPANY	EXECUTIVE	CFO	Los Angeles, CA
1/12/96			TELA RAILROAD COMPANY	OPERATIONS	SENIOR PRODUCTION MANAGER	La Lima, Honduras
1/12/96			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Bocas, Panama
1/9/96			CHIRIQUI LAND COMPANY	ENGINEERING	MECHANICAL SUPT.	Armuellies, Panama
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	V.P. TAX	Cincinnati, OH
12/29/95			CHIQUITA BRANDS CO., N.A.	CS-NA BANANA SALES	MANAGER WHOLESALE BUSINESS - NA WEST	Bothell, WA
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR TELECOMMUNICATIONS	Cincinnati, OH
1/9/96			CHIRIQUI LAND COMPANY	OPERATIONS	PRODUCTION MANAGER	Armuellies, Panama
1/17/96			COBIGUA	OPERATIONS	MGR. TECH SERVICES	Guatemala City, Guatemala
1/11/96		X	COBAL	OPERATIONS	MGR. PACKAGING OPS	San Jose, Costa Rica
12/29/95			MUNDIMAR	CONTROLLER	CONTROLLER	San Jose, Costa Rica
1/15/96		X	CHIRIQUI LAND COMPANY	LEGAL	DIVISION LAWYER	Bocas, Panama
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIRECTOR - ORGANIZATIONAL EFFECTIVENESS	Cincinnati, OH
1/12/96			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	MANAGER PURCHASING - GTP	San Jose, Costa Rica
12/29/95			CHIQUITA BRANDS, INC.	MARITROP	DIRECTOR PACKAGING MTRL & SUPPLY	Cincinnati, OH
1/9/96			CHIRIQUI LAND COMPANY	CONTROLLER	ASST. CONTROLLER	Armuellies, Panama
1/25/96			COBAL	OPERATIONS	TQC COORDINATOR	San Jose, Costa Rica
12/29/95			COBAL	OPERATIONS	MGR. PROCESS IMPROVEMENT	San Jose, Costa Rica
12/29/95			CHIQUITA BRANDS CO., N.A.	CS-NA BANANA SALES	V.P. SALES	Cincinnati, OH
1/12/96			CALIFORNIA DAY FRESH FOODS	OPERATIONS	INV. MANAGER	Glendora, CA
1/9/96			JOHN MORRELL & CO.	OPERATIONS	REGIONAL SALES MGR	Los Angeles, CA
12/29/95			CHIQUITA BRANDS CO., N.A.	CS-NA BANANA SALES	REGION DIRECTOR	Houston, TX
1/9/96			JOHN MORRELL & CO.	MILITARY SALES	DIRECTOR - WESTERN REGION	Redmond, WA
1/9/96			NICHOL GROUP PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Melbourne, Victoria, Australia
12/29/95			CHIQUITA BRANDS, INC.	MARITROP	MANAGER MATERIALS & CONTROL	Cincinnati, OH
12/29/95			BANANA SUPPLY	EXECUTIVE	PRESIDENT	Miami, FL
1/12/96			JOHN MORRELL & CO.	COPAZ	EXECUTIVE VICE PRESIDENT	Springdale, OH
12/29/95			JOHN MORRELL & CO.	SARATOGA SPECIALTIES	GENERAL SALES MANAGER	Elmhurst, IL
1/12/96		X	CHIRIQUI LAND COMPANY	CONTROLLER	CONTROLLER	Bocas, Panama

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CHIQUITA NSD

REPORT DUE: JANUARY 12, 1996

FOREIGN CORRUPT PRACTICES COMPLIANCE
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Request by Chiquita Brands

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
1/12/96			CHIRIQUI LAND COMPANY	CONTROLLER	MANAGER EDP	Armuellies, Panama
1/15/96		X	COBALISA	EXECUTIVE	GENERAL MANAGER	La Lima, Honduras
12/20/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	DIRECTOR DEVELOPMENT	Cincinnati, OH
1/9/96			CHIRIQUI LAND COMPANY	OPERATIONS	AREA SUPT.	Armuellies, Panama
12/20/95			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	VICE PRESIDENT, GENERAL COUNSEL AND SECRET	Cincinnati, OH
12/20/95			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	SR. V.P. CBNA	San Jose, Costa Rica
12/20/95			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SECURITY	L.A. SECURITY COORDINATOR	San Jose, Costa Rica
12/20/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIR. CORP. SALES & CUSTOMER SERVICE	Cincinnati, OH
12/20/95			CHIQUITA BRANDS CO., N.A.	CENTRAL DIVISION	VICE PRESIDENT	Cincinnati, OH
12/20/95			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	EXECUTIVE VICE PRESIDENT	Geneva, Switzerland
1/20/96		X	TELA RAILROAD COMPANY	OPERATIONS	GENERAL MANAGER	La Lima, Honduras
12/20/95			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
1/9/96			JOHN MORRELL & CO.	CENTRAL SALES	REGION MANAGER	St. Louis, MO
12/20/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
12/20/95			CHIQUITA BRANDS CO., N.A.	PACKAGED GOODS	CONTROLLER	Cincinnati, OH
2/9/96			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	DIRECTOR TAX OPERATIONS	Cincinnati, OH
1/12/96			CALIFORNIA DAY FRESH FOODS	OPERATIONS	DIRECTOR	Glendora, CA
12/20/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	MGR. PRODUCT & PROCESS DEVELOPMENT	Cincinnati, OH
1/9/96			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	REGIONAL SALES MANAGER	Cincinnati, OH
1/12/96			CHIRIQUI LAND COMPANY	OPERATIONS	PROCESS IMPROVEMENT COORDINATOR	Bocas, Panama
1/12/96			CHIRIQUI LAND COMPANY	QUALITY ASSURANCE	DIRECTOR QUALITY CONTROL	Armuellies, Panama
12/20/95			GREAT WHITE FLEET	OPERATIONS	PRESIDENT	Antwerp, Belgium
1/12/96			CALIFORNIA DAY FRESH FOODS	OPERATIONS	QUALITY CONTROL MANAGER	Glendora, CA
12/20/95			GREAT WHITE FLEET	CONTROLLER	ASST V.P. TRANSPORTATION ACCTG.	Antwerp, Belgium
1/17/96			CIL	FINANCE	DIRECTOR, ACCOUNTING	Antwerp, Belgium
12/20/95			JOHN MORRELL & CO.	PORK PROCUREMENT	DIRECTOR	Sioux Falls, SD
12/20/95			CHIQUITA BRANDS CO., N.A.	SALES	REGIONAL MANAGER	Baltimore, MD
1/12/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER PC SUPPORT	Cincinnati, OH
1/9/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIRECTOR BENEFITS AND COMPENSATION	Cincinnati, OH
12/20/95			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. ADM. SERVICES	San Jose, Costa Rica
12/20/95			CHIQUITA ITALIA, S.p.A.	SALES	DIRECTOR SALES/NORTH	Milan, Italy
1/17/96			POLYMER UNITED	OPERATIONS	REGIONAL DIRECTOR MANUF.	Panama City, Panama
1/9/96			POLYMER	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica
12/20/95			JOHN MORRELL & CO.	SALES	REGIONAL SALES MANAGER	Memphis, TN
12/20/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	TRADE MARKETING MANAGER	Cincinnati, OH
12/20/95			POLYMER UNITED	OPERATIONS	GM - PLASTIPAK/DIR. OPS.	San Pedro Sula, Honduras
12/20/95			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	SENIOR COUNSEL	Cincinnati, OH
1/9/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	SR. DIR INT'L & ACQUISITION SUPPORT	Cincinnati, OH
12/20/95			FRUPAC	SALES	ACCOUNT MGR.	Philadelphia, PA
1/12/96			CIA. PROCESSADORA DE FRUTAS	CONTROLLER	ASST. CONTROLLER	Bocas, Panama
1/9/96			CHIRIQUI LAND COMPANY	TRANSPORT/EXPORT	SUPT. TRANS/EXPORT	Armuellies, Panama

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CHIQUITA NSD

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REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
1/12/96			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	DIRECTOR FINANCE & ACCTG.-FAR EAST REGION	Cincinnati, OH
12/28/95			FRIDAY CANNING CORPORATION	SALES	INTL. SALES MGR.	New Richmond, WI
12/28/95			BRUIGOM EN VISSER, B.V.	EXECUTIVE	CONTROLLER	Netherlands
1/9/96			POLYMER	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica
1/12/96			COBAL	OPERATIONS	MANAGER FINANCIAL ANALYSIS	San Jose, Costa Rica
1/12/96		X	CHIRIQUI LAND COMPANY	CONTROLLER	ASST. CONTROLLER	Bocas, Panama
1/12/96			CHIQUITA BRANDS, INC.	OPERATIONS	CHIEF PILOT	Panama City, Panama
12/28/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Portland, OR
12/28/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION MANAGER	Houston, TX
1/28/96			CIA. FRUTERA DE SEVILLA	LEGAL	LEGAL COUNSEL	Santa Marta, Colombia
12/28/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FRUIT INGREDI	CONTROLLER	Cincinnati, OH
2/13/96		X	CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	VICE PRESIDENT LABOR RELATIONS	Cincinnati, OH
1/18/96			COPACSA	OPERATIONS	AGRI. SERVICES MANAGER	Tapachula, Mexico
1/17/96			JOHN MORRELL & CO.	SPRINGDALE	CONTROLLER	Springdale, OH
12/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	FINANCIAL ANALYSIS	CORPORATE PLANNER	Cincinnati, OH
12/28/95			CHIQUITA BANANA COMPANY, B.V.	PROCESSED FRUIT INGREDI	TECH SALES MGR	Breda, Netherlands
12/28/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Charlotte, NC
1/12/96			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	V.P. CHIEF FINANCIAL OFFICER	Cincinnati, OH
12/28/95			FRIDAY CANNING CORPORATION	SALES & MARKETING	VICE PRESIDENT	New Richmond, WI
12/28/95			AGROINDUSTRIAL LOS LAGOS	CONTROLLER	CONTROLLER	Santiago, DR
12/28/95			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. PACK TECH CENTER	San Jose, Costa Rica
1/12/96			CHIRIQUI LAND COMPANY	ENGINEERING	CHIEF OF ENGINEERING	Bocas, Panama
1/12/96			CALIFORNIA DAY FRESH FOODS	EXECUTIVE	GROUP EXECUTIVE/FRESH JUICES	Glendora, CA
12/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	CORPORATE PLANNER	Cincinnati, OH
1/12/96			CHIRIQUI LAND COMPANY	OPERATIONS	MANAGER INDUSTRIAL RELATIONS	Armuellles, Panama
12/28/95			CHIQUITA ITALIA, S.p.A.	SALES	ALLOCATION MANAGER	Rome, Italy
1/12/96			DOSQUET PLANTATION	OPERATIONS	TEAM LEADER	Abidjan, Ivory Coast
12/28/95			CHIQUITA BRANDS, INC.	OPERATIONS	ASST. VICE PRESIDENT TROPICAL ACCOUNTING	Cincinnati, OH
12/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MANAGER - ACTG. PROCESS IMPROVEMENT	Cincinnati, OH
1/9/96			UNITED BRANDS JAPAN, LTD.	ACCOUNTING	ACCOUNTING SUPERVISOR	Tokyo, Japan
12/28/95			POLYMER de COSTA RICA	OPERATIONS	VICE PRESIDENT POLYMER	San Jose, Costa Rica
1/18/96			CHIQUITA BRANDS, INC.	DOMESTIC ACCOUNTING	CONTROLLER	Cincinnati, OH
12/28/95			BANANA SUPPLY CO.	FINANCE	V.P. FINANCE & ADMIN, CAO	Miami, FL
12/28/95			JOHN MORRELL & CO.	LOGISTICS	DIRECTOR CUSTOMER SERVICE	Cincinnati, OH
1/12/96			JOHN MORRELL & CO.	CONTROLLER	CONTROLLER	Great Bend, KS
12/28/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Deerfield, IL
12/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	AVP INFORMATION SERVICES	Cincinnati, OH
12/28/95			JOHN MORRELL & CO.	SALES	PRIVATE LABEL SALES MGR	Bloux Falls, SD
12/28/95			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	DIRECTOR, INTERNAL AUDIT	Cincinnati, OH
12/28/95			POLYMER	CONTROLLER	MGR. CONSOL. & GEN. ACCT.	San Jose, Costa Rica
12/28/95			JOHN MORRELL & CO.	PRIVATE LABEL SALES	PRIVATE LABEL REG. SALES MGR	Hazelwood, MO

CBI-VI-001-005539

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CHIQUITA NSD

1CBQ6-000975

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1995

REPORT DUE: JANUARY 12, 1996

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MGR. INFORMATION SECURITY	Cincinnati, OH
12/29/95			JOHN MORRELL & CO.	FOODSERVICE SALES	SOUTHERN REGION MANAGER	Tamarac, FL
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	ASST. CORPORATE CONTROLLER	Cincinnati, OH
1/8/96			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Washington, D.C.
12/29/95			FRUPAC	ACCOUNTING	ACCOUNTING MGR.	Philadelphia, PA
12/29/95			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	DIRECTOR TROPICAL QUALITY ASSURANCE	San Jose, Costa Rica
1/4/96		X	CHIRIQUI LAND COMPANY	CONTROLLER	CONTROLLER	Armuellon, Panama
12/29/95			JOHN MORRELL & CO.	PRIVATE LABEL SALES	REGION SALES MANAGER	Cincinnati, OH
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	DINING SERVICES	EXECUTIVE CHEF	Cincinnati, OH
12/29/95			COBAL	CONTROLLER	ASST. CONTROLLER	San Jose, Costa Rica
1/8/96			CHIQUITA BRANDS, INC.	ORGANIZATIONAL EFFECTIV	CONSULTANT	San Jose, Costa Rica
12/29/95			CHIQUITA BRANDS CO., N.A.	PORT OPERATIONS	MANAGER, WESTERN DIV.	Long Beach, CA
1/12/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIR. CORPORATE ACCTS.	Philadelphia, PA
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Cincinnati, OH
12/29/95			CHIQUITA BRANDS CO., N.A.	CTP NORTH AMERICA	PRESIDENT, CHIQUITA BANANA, N.A.	Cincinnati, OH
2/12/96			CIA. FRUTERA DE SEVILLA	OPERATIONS	SR TECHNICAL ADVISOR	Medellin, Colombia
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MANAGER ACCOUNTING	Cincinnati, OH
1/8/96			CHIQUITA BRANDS INTERNATIONAL, I.	FINANCIAL ANALYSIS	CORPORATE PLANNER	Cincinnati, OH
12/29/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	DIRECTOR, QA & QC SYSTEMS	Cincinnati, OH
12/29/95			JOHN MORRELL & CO.	INTERNATIONAL SALES	MANAGER SCHEDULING	Minneapolis, MN
1/8/96			CHIQUITA BRANDS, INC.	TRANSPORTATION	MGR., SALES OPERATIONS	Minneapolis, MN
12/29/95			JOHN MORRELL & CO.	NATIONAL SALES DIVISION	V.P. MARKETING & LOGISTICS	Hamilton, Bermuda
1/8/96			CIL	OPERATIONS	NATIONAL SALES MANAGER	Cincinnati, OH
12/29/95			JOHN MORRELL & CO.	SALES	SPECIAL PROJECTS	Cincinnati, OH
1/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	TAX COUNSEL	Cincinnati, OH
1/8/96			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	DIRECTOR MARKETING	Cincinnati, OH
12/29/95			CHIQUITA BRANDS CO., N.A.	MARKETING	CORPORATE COUNSEL	Cincinnati, OH
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	SR. MANAGER TRANSPORTATION ENG.	San Jose, Costa Rica
1/8/96			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. RISK CONTROL	Cincinnati, OH
1/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	BUSINESS DEVELOPMENT MANAGER	Akron, OH
12/29/95			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SALES MANAGER	Sioux Falls, SD
12/29/95			JOHN MORRELL & CO.	FRESH MEAT	V.P. & CONTROLLER	Cincinnati, OH
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	SENIOR VICE PRESIDENT	New Richmond, WI
12/29/95			FRIDAY CANNING CORPORATION	ADMINISTRATION	MGR., PROCESSED MEATS CONTROLS	Cincinnati, OH
12/29/95			JOHN MORRELL & CO.	OPERATIONS	MIS DIRECTOR	San Jose, Costa Rica
1/12/96			COBAL	MIS	DIRECTOR, BENEFITS/WORK. COMP.	Sioux Falls, SD
12/29/95			JOHN MORRELL & CO.	HUMAN RESOURCES	GENERAL MANAGER	San Jose, Costa Rica
1/12/96			COBAL	OPERATIONS	DIRECTOR	Cincinnati, OH
12/29/95			JOHN MORRELL & CO.	ENGINEERING	MANAGER	Antwerp, Belgium
1/28/96			CIL	SERVICES GROUP		

CBI-VI-001-005540

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CHIQUITA NSD

REPORT DUE: JANUARY 12, 1996

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1995Confidential Treatment
Request by Chiquita Brands

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
12/29/95			CIA. FRUTERA DE SEVILLA	OPERATIONS	DIRECTOR TECH. SERVICES	Medellin, Colombia
1/19/96			CHIQUITA BRANDS, INC.	CONTROLLER	MANAGER ACCOUNTING	Cincinnati, OH
12/29/95			CHIQUITA BRANDS, INC.	MARITROP	DIRECTOR CAPITAL PROCUREMENT	Cincinnati, OH
1/17/96			POLYMER UNITED	HUMAN RESOURCES	REGIONAL DIRECTOR H.R.	Panama City, Panama
1/9/96		X	CHIQUITA TROPICAL PRODUCTS	LEGAL	VP LEGAL & GOVT AFFAIRS	San Jose, Costa Rica
12/29/95			JOHN MORRELL & CO.	OPERATIONS	REGIONAL SALES MGR	El Paso, TX
1/12/96			COBAL	OPERATIONS	DIV. SUPT. AGRICULTURE	San Jose, Costa Rica
1/12/96			TELA RAILROAD COMPANY	LEGAL	SENIOR LEGAL COUNSEL	La Lima, Honduras
1/2/96			TELA RAILROAD COMPANY	CONTROLLER	ASST. CONTROLLER	La Lima, Honduras
12/29/95			CHIQUITA BRANDS CO., N.A.	PROCESSED FRUIT INGREDI	DIR. SALES-AMERICAS	Cincinnati, OH
12/29/95			GREAT WHITE FLEET	OPERATIONS	VP ALLOCATION	Antwerp, Belgium
12/29/95			CHIQUITA BRANDS, INC.	PROCESSED FOODS	DIRECTOR RESEARCH & DEVELOPMENT	Cincinnati, OH
1/12/96			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
2/12/96		X	CIA. FRUTERA DE SEVILLA	ADMINISTRATION	CHIEF ADMINISTRATIVE OFFICER	Medellin, Colombia
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Cincinnati, OH
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	AUDIT MANAGER	Cincinnati, OH
1/19/96			CHIQUITA BRANDS CO., N.A.	CS-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Eden Prairie, MN
12/29/95			GREAT WHITE FLEET	OPERATIONS	NAVAL FLEET ARCHITECT	Cincinnati, OH
1/12/96			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	DIRECTOR CORP. RISK MGT.	Cincinnati, OH
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	EXEC. V.P. CHIEF ADM. OFFICER	Cincinnati, OH
12/29/95			FRUPAC	SALES	ACCOUNT MGR.	Philadelphia, PA
12/29/95			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	SR. VICE PRESIDENT/REGIONAL MANAGER	San Jose, Costa Rica
12/29/95			CHIQUITA BRANDS CO., N.A.	TRANSPORTATION SERVICE	MANAGER INLAND TRANSPORTATION	Cincinnati, OH
12/29/95			FRIDAY CANNING CORPORATION	OPERATIONS	SENIOR VICE PRESIDENT	New Richmond, WI
12/29/95			JOHN MORRELL & CO.	FINANCE	DIRECTOR, FINANCIAL ANALYSIS	Cincinnati, OH
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	VICE PRESIDENT INTERNAL AUDIT	Cincinnati, OH
1/17/96			FRUPAC	OPERATIONS	GENERAL MANAGER	Santiago, Chile
1/9/96			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASST. GENERAL COUNSEL	Cincinnati, OH
12/29/95			JOHN MORRELL & CO.	INTERNATIONAL	VICE PRESIDENT	Cincinnati, OH
12/29/95			CHIQUITA BRANDS, INC.	MARITROP	MANAGER M & S	Cincinnati, OH
12/29/95			JOHN MORRELL & CO.	ENGINEERING	DIRECTOR ENG. & CONS.	Cincinnati, OH
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	DIRECTOR CORPORATE SERVICES	Cincinnati, OH
1/12/96			WORTH PLANTATIONS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Innisfail, Queensland, Australia
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	MANAGER TAX	Cincinnati, OH
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	DIRECTOR CASH OPERATIONS	Cincinnati, OH
1/9/96			CHIQUITA BANANA COMPANY, B.V.	MARKETING	MGR. RIPEN. & TECH. SERV.	Breda, Netherlands
12/29/95			CHIQUITA BRANDS, INC.	OPERATIONS	DIRECTOR FINANCE & PLANNING	Cincinnati, OH
1/17/96		X	POLYMER UNITED	OPERATIONS	VICE PRESIDENT POLYMER PANAMA	Panama City, Panama
12/29/95			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER CLIENT SERVER	Cincinnati, OH

CBI-V1-001-005541

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CHIQUITA NSD

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Request by Chiquita Brands

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1995

REPORT DUE: JANUARY 12, 1996

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
CONFIDENTIAL COMPANIES						
1/12/96			COAST CITRUS		GENERAL MANAGER	c/o J. Mardie ONLY
1/12/96			COAST CITRUS		PRESIDENT	c/o J. Mardie ONLY
1/26/96			CASTELLINI COMPANY		PRESIDENT	c/o J. Mardie ONLY
1/12/96			THEODOREIS & SONS BANANA CO.		VICE PRESIDENT	Allentown, PA
12/29/95			MENEU DISTRIBUTION, S.A.		MANAGING DIRECTOR	Valencia, Spain
12/29/95			MENEU DISTRIBUTION, S.A.		FINANCIAL MANAGER	Valencia, Spain
1/26/96			CASTELLINI COMPANY		TREASURER	c/o J. Mardie ONLY
1/12/96			THEODOREIS & SONS BANANA CO.		PRESIDENT	Allentown, PA

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CHIQUITA NSD

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26-Feb-96

May 7, 1996

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CBI-V1-001-005543

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CHIQUITA NSD

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Request by Chiquita Brands

Summary of Comments on Internal
Controls and Accounting Procedures

Chiquita Brands International, Inc.

December 31, 1995

1CHQ6-000980

 **ERNST & YOUNG LLP**

GBI-V1-001-005544 :

CHIQUITA NSD

000025434



1300 Chiquita Center
250 East Fifth Street
Cincinnati, Ohio 45202

Phone: 513 621 1454

The Audit Committee of the Board of Directors
Chiquita Brands International, Inc.
250 East Fifth Street
Cincinnati, Ohio 45202

Confidential Treatment
Request by Chiquita Brands

In planning and performing our audit of the consolidated financial statements of Chiquita Brands International, Inc. and subsidiary companies for the year ended December 31, 1995, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the consolidated financial statements and not to provide assurance on the internal control structure. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the consolidated financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. However, we noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

We have comments on other matters. The attached summary highlights both actions taken by management to address comments on other matters included in our previous summary letters as well as other matters and developments involving the internal control structure and its operations identified in the current year that we consider to be of particular interest to you.

This report is intended solely for the information and use of the audit committee, management, and others within the organization.

We would be pleased to discuss the above matters or to respond to any questions, at your convenience.

Ernst & Young LLP

February 26, 1996

cc: Messrs. 

Ernst & Young LLP is a member of Ernst & Young International, Ltd.

1CHQ6-000981

CBI-V1-001-005545

CHIQUITA NSD

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Finance Organization

Confidential Treatment
Request by Chiquita Brands

Tropical Operations

The reassignment and upgrading of personnel in Colombia, which last year had been an area of considerable concern, is starting to produce the desired result. Local management has made significant progress toward the consolidation of financial and administrative support functions for the Company's three separate farming operations, which in turn has permitted some headcount reductions due to staffing synergies. In addition, the implementation of a single general ledger package has enabled progress in addressing the recordkeeping issues that had been one of the primary causes for concern in the past. The organization's recordkeeping has since been brought up to date. The operations now routinely satisfy local statutory reporting requirements and considerable progress continues to be made in the area of account analysis and reconciliation.

Management continues to emphasize the elimination of unnecessary complexity and the enhancement of systems and procedures that will permit further headcount reductions and, at the same time, further control improvements. Specifically, management has a goal to reorganize the legal structure of the operations, including the elimination in the coming year of the number of subsidiaries through which it operates - presently in excess of 25 - and to close many of its bank accounts that are no longer necessary. In addition, further system enhancements (involving the general ledger package as well as an M&S package installed at year end) that are scheduled for the coming year should result in improvements in the area of management information and reporting.

Given the scope of the undertaking and certain unwanted turnover that has recently occurred, the increased levels of corporate involvement and oversight that has been evidenced continues to be appropriate as division management progresses in its reorganization plans.

North America

The North America management team initially sought to centrally focus in Cincinnati all responsibility for container maintenance activities conducted in the tropics. However, the resultant reassignment of management responsibilities was felt ultimately to have compromised the effectiveness of existing controls. The Company consequently reverted back to have its tropical management oversee all these activities, as it was determined that on-site direct involvement and responsibility was a more effective means by which to control local business practices associated with these activities.

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CBI-V1-001-005546

Corporate

The reorganization and associated realignment of responsibilities within the Corporate Controller's organization has served to clarify and enhance certain reporting and functional responsibilities within that organization.

The challenges of the year end closing, which were considerable given the reporting requirements associated with the significant transactions that closed at the end of the year as well as the filings required by the Company's refinancing plans, were satisfied despite less than ideal staffing throughout the closing process. A key vacancy has since been filled with the addition of a manager of financial reporting.

The more focused oversight of financial and operations control, which had in part motivated the reorganization of last year, was evident throughout the year as resources were able to be committed to assist in addressing what had been the recurrent problems in American Produce Company and the Chilean operations of Frupac as well as the control issues identified at California Day Fresh during the current year. As this function has become more routinely proactive in its involvement, the nature of its contribution is becoming one of providing management with an effective early warning system for problem identification and prevention.

Joint Ventures

In an effort to optimize the performance and value of certain of its non-core businesses, the Company recently entered into several joint venture arrangements. Specifically, the following ventures have been structured in the past year and certain others are contemplated:

- the Company's edible oils business in Honduras has been aligned with those of a local competitor.
- the Company's citrus grove and packing facilities have been contributed to a venture for purposes of combining it with the business interests of those of an experienced citrus operator in Florida.

Access to joint venture information is less direct and immediate than is the case with a controlled subsidiary. Consequently, the Controller's organization has been routinely interfacing with the management teams of these organizations to augment the oversight and information flow provided by group level management, which is directly responsible to oversee these operations. However, since these ventures were only recently formed, there were certain isolated exceptions with respect to exchange of information in connection with the year end closing process. Corporate financial management should continue to assess the extent and frequency of contact it deems to be appropriate in each situation to ensure that the flow of information is more effective.

1CHQ6-000983

CBI-V1-001-005547

California Day Fresh

During this past year, significant control issues were identified in the West Coast juice business - California Day Fresh. This business had been integrated as part of the Company's processed food operations; it represented, based on the size of the business, a relatively minor component of these entire operations. Consequently, the level of audit activity since its acquisition had been limited. Internal audit and Ernst & Young collaborated in the performance of comprehensive financial audits in 1995 in connection with a planned public offering. The findings indicated that local financial and general management had been derelict in their responsibilities to routinely perform the necessary periodic account analyses and reconciliation work to ensure the integrity of reported financial information. Appropriate steps have since been taken to remedy this situation, including:

- the replacement of both financial and line management
- all adjustments necessary to correct the accounting records were made
- sufficient audit effort was expended to identify the cause of such deficiencies and a thorough review of existing systems and procedures was undertaken to place the on-going financial organization on a sound footing.

French Sourcing and Distribution Operations

As we had commented upon previously, interim financial reporting had been largely based on estimates, given the limited financial and reporting systems that existed in these farming operations and the staffing limitations in the headquarters office in France.

During this past year, corporate resources were dedicated to address this issue as they worked with local financial management to devise an effective means to routinely report financial information for timely input into the Company's consolidation. As of year end, this information was available for input as part of the year end closing process. A new controller has since been hired in France in order to make that organization self-sufficient in satisfying these informational requirements. Execution of a transition plan for the individual hired is presently under way.

Although considerable progress has been made as it relates to information obtained from certain of these French farming operations, the availability of information from certain of the sourcing operations in which the Company has less than a controlling interest has been hampered by the venture partner, who has not been fully cooperative. As a consequence, we continue to encourage continued focus and oversight from the corporate office.

1CHQ6-000984

CBI-V1-001-005548

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Request by Chiquita Brands

**CHIQUITA BRANDS
INTERNATIONAL, INC.**



INTERNAL AUDIT

Annual Report

1995

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CBI-V1-001-005549

CHIQUITA NSD

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CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT
Annual Report 1995

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Request by Chiquita Brands

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- II. SUMMARY OF INTERNAL AUDIT FINDINGS
- III. SUMMARY OF INDIVIDUAL AUDITS AND SPECIAL PROJECT ACTIVITIES
- IV. PERSONNEL HIGHLIGHTS AND ORGANIZATION CHART

May 7, 1996

1CHQ6-000986

CBI-V1-001-005550

CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT
Annual Report 1995

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Request by Chiquita Brands

I. DEPARTMENT OBJECTIVES

The Internal Audit Department established the following objectives for 1995:

- To assure continued performance of quality operational and financial audits and reviews with the results being reported to Management on a timely basis;
- To actively recruit and develop highly qualified individuals and encourage and assist our professional staff to obtain more responsible operational and financial management positions within the Company; and
- To continue the "Leading Edge" program of re-engineering the internal audit function and to improve audit processes and procedures.

A major program for 1995 was the implementation and use of a risk assessment process to assist in selecting the entities with the highest risk to be included in the annual audit plan. The audit activities for 1995 and the audit plan for 1996 were based on this process and the risk assessment model which we developed; an assessment of each entity is continuously updated as audits are completed and as additional or new information about entities becomes known.

II. SUMMARY OF INTERNAL AUDIT FINDINGS

During 1995 Internal Audit, Ernst & Young LLP and Controller's personnel have improved the program to coordinate efforts to: share information regarding audit issues identified at divisions visited; monitor progress at locations where corrective action is necessary; and follow up on major issues to assure implementation of necessary controls and procedures or changes in processes or personnel. This program also includes high level reviews at selected locations by Internal Audit and Controller's personnel where full scope audit work is not scheduled and/or where it is determined that control risk is believed to be limited. This program is working well; it has increased the level of coverage to include additional locations and will enhance corporate governance activity by providing an early indication of problem situations and will improve the timeliness of corrective action.

In the Interim Report for 1995 we highlighted the significant audit activities and special projects for the period from January 1 - November 15, 1995. Our activities from November 15, 1995 - April 30, 1996 continued to focus on major operational and financial audits, including audits which we performed in lieu of Ernst & Young LLP related to their audit of the December 31, 1995 consolidated financial statements of the Company. During the period November 15, 1995 - April 30, 1996 we completed 14 operational and financial audits and special assignments. Of the audit recommendations issued, 97% have been accepted; of the remaining items, all significant matters have been adequately addressed.

BANANA OPERATIONS:

Year-end reviews of CBCBV, Great White Fleet and Tela Railroad indicated adequate controls, and that financial statements were fairly stated. During 1995 we also visited the Armuelles, Bocas, COBAL, and COBIGUA divisions at least once to perform audits of disbursements or special request/limited scope reviews of M&S, Purchased Fruit Contracts, Accounts Payable, or Payroll. All areas subject to review were found to be satisfactorily controlled. Our audit of internal controls in the Colombia divisions in October 1995, and subsequent follow-up, indicated the divisions have made progress in correcting internal controls and improving accounting and control procedures. Additional necessary improvements are underway; to facilitate future progress, senior Corporate and Operations management recently formed an assessment team to assist Colombia management in prioritizing and resolving the issues in Colombia and to participate in a plan for further correction and implementation.

NON-BANANA OPERATIONS:

During 1995 and into early 1996, major efforts were directed toward improving controls and procedures in the non-banana operations. Internal Audit and Ernst & Young LLP were extensively involved in late 1995 and early 1996 in identifying and correcting accounting and internal control issues identified during a requested audit of the three year period 1993-1995 at California Day Fresh. A 1995 year-end review of American Produce and monitoring by CBII Controller's personnel during the last quarter of 1995 indicated financial statements were fairly stated and significant progress had been made by the Division in correcting prior accounting and control issues. At Frupac Chile (renamed Exportadora Chiquita) we, and the Corporate Controller's Department, are in the process of following-up on progress in implementing recommendations made in our mid-1995 report and are assisting the Division in developing more accurate inventory cost reporting.

III. SUMMARY OF INDIVIDUAL AUDITS AND SPECIAL PROJECT ACTIVITIES

The more significant matters noted during the period subsequent to our Interim Report, as well as follow-up on matters noted in our Interim Report are presented below:

BANANA OPERATIONS:

Internal Controls Review - Colombia:

Subsequent to our review of internal controls for the Colombian divisions in October 1995, Internal Audit and senior Corporate and Operations management continue to be actively involved in the monitoring and resolution of the issues identified. Progress has been made in addressing the issues in Colombia since our October review. To facilitate future progress, senior Corporate and Operations management has recently formed an assessment team to assist Colombia management in identifying and prioritizing issues in Colombia and to participate in the planning and implementation of solutions to improve and enhance procedures, processes, and controls. Ernst & Young LLP performed a statutory audit of December 31, 1995 balances and we have scheduled a follow-up to our 1995 review which will include a review of the security and controls over the new M&S system and MIS operations.

Container Maintenance Operations - Puerto Barrios, Guatemala; Puerto Limon, Costa Rica; and Puerto Cortes, Honduras:

At the request of senior management in the Chiquita Banana Group, we performed a review of the Container Maintenance Operations (CMO) in Puerto Barrios due to alleged misappropriations by the Container Maintenance Manager (Manager). Through our review, it was determined that the total estimated loss amounted to approximately \$126M and included: collaborating with a labor contractor to falsify repairs; using mechanics in the Manager's personal business; misappropriating Company owned equipment; improper reimbursement to the Manager for personal expenses; and billing the CMO for the cost of fictitious employees. The Manager was terminated from the Company, as was his superior and one other CMO employee.

Additionally, we performed similar control reviews at Puerto Cortes and Puerto Limon in coordination with the Director of Corporate Security and his staff. As a result of our reviews, it was determined the CMO reporting structure to North America management did not provide for effective oversight or supervision. It was agreed that direct reporting responsibility for the CMO in Guatemala, Costa Rica, and Honduras should be to the respective General Manager and Controller in those countries. As a result of the new reporting structures, the Controllers in the respective countries are taking an active role in improving the internal control procedures at the CMO's based on the recommendations from our reviews.

Tela Railroad Company - La Lima, Honduras:

We performed a year-end audit of Tela Railroad Company for the year ended December 31, 1995 and found the financial statements fairly stated. During our interim audit of Tela in the fourth quarter of 1995, we observed that bank account reconciliations for payroll and suppliers accounts were not up-to-date. The bank reconciliations were brought up-to-date by January 1996. There were no significant control issues or adjustments necessary to Tela's December 31, 1995 year-end financial reporting package.

Great White Fleet - Antwerp, Belgium:

We performed a year-end audit of Great White Fleet for the year ended December 31, 1995 and found the financial statements fairly stated. Management has made progress in collecting outstanding receivable balances since our review in 1995. The trade receivable balances have significantly decreased from \$8.5 million at September 30, 1995, to \$5.8 million at December 31, 1995. Management is considering various methods of further improving its trade receivables management practices, including the generation of an aging report through its computer system instead of a manually prepared spreadsheet, and continues to place emphasis on collecting its outstanding accounts-receivable.

Chiquita Banana Company, B.V. (CBCBV) - Antwerp, Belgium:

We performed a year-end audit of CBCBV for the year ended December 31, 1995 and found the financial statements fairly stated. Our audit determined the need to write-off the amount of the investment in IFS since during 1993 and 1994 liquidating dividends received from the venture were reflected inappropriately as income and not as a return of the investment. IFS was set up to operate ripening rooms in Russia.

Tropical Financial Reporting:

As part of an attempt to streamline the financial reporting process and improve efficiency, we have been leading a project, in conjunction with Chiquita Banana Group, to re-engineer and reduce the financial and operational reporting requirements to Cincinnati from the Tropics. The project includes reports required by Tax, Treasury, Controllers and operating headquarters personnel. As a preliminary result of working with the respective departments on the project, we have identified a potential reduction of reports currently being transmitted to Cincinnati from the Tropics through eliminating unnecessary reporting, reducing the frequency of reports and combining similar reports. We have also identified additional time savings through reconfiguring and computerizing various information currently being prepared inefficiently and/or manually. The proposed changes are such that they will enhance the efficiency and effectiveness of the reporting process while maintaining accuracy and control over the reported information.

NON-BANANA OPERATIONS:

California Day Fresh (CDF) - Los Angeles, California:

During the fourth quarter of 1995 we, and Ernst & Young LLP, provided extensive resources to various projects at CDF. The projects included a three year proof of cash and working with Ernst & Young LLP in analyzing the balance sheet and statement of operations and reviewing the internal controls over the major transaction cycles. An extensive analysis of the past three years financial statements and the related supporting documents was performed by Ernst & Young LLP for a contemplated public offering; as a result of this effort, and that put forth by Internal Audit and the Diversified Group's management team in Cincinnati, CDF's December 31, 1995 financial results reflected an adjustment of approximately \$5 million to properly reflect the year-end retained earnings. (CDF had net sales, total assets, and net equity, of approximately \$30.6 million, \$11.9 million, and \$4.9 million respectively as of and for the year ended December 31, 1995.) While no single factor was identified as the source of the required adjustments, no evidence was found indicating any cash was misappropriated. The findings indicated that financial management had not performed the necessary reconciliation work and periodic account analysis to ensure the accuracy and integrity of the reported financial information. The Controller was replaced in February 1996 and a replacement has been announced to fill the General Manager's position which was vacated on April 26, 1996. We will perform a follow-up review in June 1996 to determine the status of internal control improvements, analyze the propriety of, and support for, the 1996 year-to-date financial statements, and assess the transition of the new Controller into the CDF operations.

American Produce - Los Angeles, California:

We continue to partner with the CBII Controller's Department to actively monitor the improvement process at American Produce. We performed a year-end audit of American Produce for the year ended December 31, 1995 and found the financial statements fairly stated and that significant progress had been made by the Division to correct previous accounting and control issues. We also performed an audit of a new Management Information System (A/R, Cash, A/P, Produce Inventory and G/L). Our overall conclusion is that the system is now functioning as intended and the data processed by the system is satisfactorily controlled.

Frupac Chile - Santiago, Chile:

We are in the final stages of our follow-up examination which includes an analysis of the progress made in implementing the recommendations in our May 1995 Internal Audit Report, and an analysis of the 1996 year-to-date financial results. We are also assisting Management in developing a reporting system to provide more adequate product cost information for analysis of profitability by lot and product line. Management is in the final testing phase of implementing enhancements to the fruit production and exporting information systems. Additional enhancements are being considered, as are enhancements to the general accounting system to improve information availability and report writing capabilities. The new systems and the results of our current review should provide Frupac with more enhanced financial and management reporting capabilities.

OTHER:

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Request by Chiquita Brands

Savings and Investment Plan - Conversion:

We reviewed the conversion of the Savings and Investment Plan to a new trustee [redacted] and plan administrator (Coopers & Lybrand). Observations and exceptions identified were corrected during conversion and resulted in an orderly and controlled conversion of participants and fund balances.

IV. PERSONNEL HIGHLIGHTS AND ORGANIZATION CHART

ORGANIZATION:

During 1995 and in early-1996 we continued to recruit, hire, and train qualified individuals who possess the competencies and job skills which are consistent with the Leading Edge criteria. Additionally, our professionals continued to be placed in positions with financial and operational management responsibilities within other CBII units. While recruiting continues to be a challenge, our recruiting efforts have continued at a strong pace during 1995 and through the date of this report. Since January we have hired three highly qualified individuals with audit background, accounting experience and division knowledge.

PERSONNEL HIGHLIGHTS:

A. New Staff:

In early 1996, the following individuals joined the Department:

- [redacted] joined the staff as a Supervisor. [redacted] has eight years of experience including four years of public accounting experience with Ernst & Young LLP. She recently spent two years as a Senior Financial Analyst with Hoescht [redacted] after joining their internal audit staff for over two years. [redacted] graduated from the University of Missouri with a Bachelor of Science and a Master of Science in Accounting. She is a CPA.
- [redacted] joined the staff as an Auditor. He has experience in private industry as both an auditor and financial analyst. [redacted] comes to us from a large German pharmaceutical company where he was a Senior Internal Auditor. [redacted] is a native of Bolivia, is fluent in Spanish and has a working knowledge of Italian and Portuguese.

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Request by Chiquita Brands

- [] transferred into the department as an Auditor. [] graduated from Rockford College in Rockford, Illinois with a Bachelors degree in Business Administration and a Licenciatura in Public Accounting from Universidad Internacional de las Américas, Costa Rica. She has worked as a Financial Analyst for COBAL in Costa Rica.

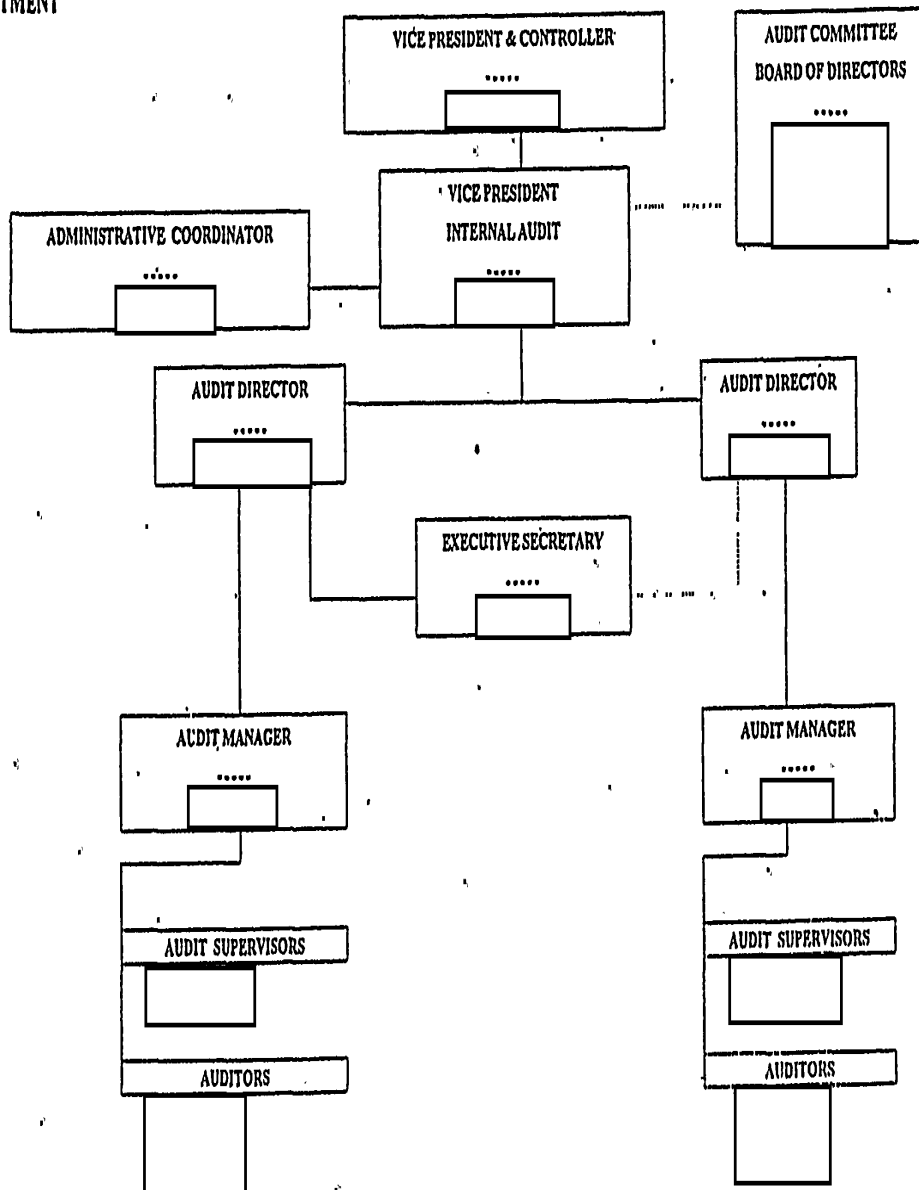
B. Promotions/Transfers Within and Outside the Department:

In early 1996 the following were promoted or transferred to more responsible positions within and outside of the department:

- [] was promoted from Supervisor to Audit Manager effective January 1, 1996. [] joined the Internal Audit Department in October 1994. Prior to joining Chiquita [] had approximately two years with Dean Foods Company in Franklin Park, Illinois, working as a Senior Auditor and three years with Coopers & Lybrand. [] is a CPA and is fluent in Spanish and Italian.
- [] Audit Manager, was promoted to Director of Financial Planning in the Chiquita Banana Group effective January 1, 1996. [] joined Chiquita in April 1994 as Audit Manager and has been responsible for major audits in the Tropics and in Europe. He had also been very involved in the recruiting efforts of the Department in the last year.
- [] Auditor, moved to a financial analyst position in the Tropical Accounting Group in February 1996 as part of Chiquita's Tropical Financial Management Development Program. [] graduated from USMA - Panama with a degree in Finance and an MBA in International Business from the American Graduate School of International Management (Thunderbird). [] previously worked for the Armuelles Division in Panama as a Senior Financial Analyst. He had three years of experience in the financial area prior to joining Chiquita.
- [] Management Trainee for Tropical Operations, moved to a position in the North American Marketing Group on January 1, 1996. [] joined the Company as a Management Trainee for Tropical Operations and joined the Audit Department effective July 10, 1995 for a six month rotational assignment. He graduated from Thunderbird in May 1994.

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Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT
AS OF MAY 1, 1996



CBI-V1-001-005558

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CHIQUITA NSD

1CHQ6-000994

September 17, 1996

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Request by Chiquita Brands

CBI-V1-001-005559

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CHIQUITA NSD

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Chiquita Brands International, Inc.

1996

Audit Scope and Fee Summaries

1CHQ6-000996

 **ERNST & YOUNG LLP**

CBI-V1-001-005560

CHIQUITA NSD

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Request by Chiquita Brands

Audit Scope

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CBI-V1-001-005561

CHIQUITA NSD

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CHIQUITA BRANDS INTERNATIONAL, INC.

1996 AUDIT SCOPES

General Approach and Audit Scope Definitions

General Approach

The general scope of our audit work will be such that we can express an opinion on the consolidated financial statements of Chiquita Brands International, Inc. and subsidiary companies for the year ended December 31, 1996. Our audit will be made in accordance with generally accepted auditing standards and, accordingly, will include such tests of the accounting records and such other auditing procedures as we consider necessary in the circumstances. In addition, we are required to report separately on the financial statements of certain subsidiaries. The scope of work to be performed at the units visited will be either:

- o Full
- o Statutory
- o Limited
- o Review
- o High-level review
- o Desk review

In addition, the financial statements of all units at which work is not performed as well as general office and consolidating entries will be reviewed at the respective corporate or group headquarters. If findings require, such reviews will be supplemented with inquiries and/or actual visits to the unit.

Definitions and descriptions of each scope level are presented below. A local Audit Strategies Memorandum is to be prepared and submitted to Ernst & Young-Cincinnati, for all units subject to full scope or statutory audit requirements, setting forth the procedures to be performed within the assigned scope for each significant audit area along with a detail of budgeted hours for each. These plans will be reviewed and approved by Ernst & Young-Cincinnati prior to commencement of significant audit work. The scope of the procedures selected for each unit is a function of the following factors:

- o Materiality of the unit's financial statements, both with respect to dollar amounts and sensitivity, to the consolidated financial statements of Chiquita Brands International, Inc.
- o Scope and results of the firm's work, as well as the internal audit work, in previous years (including consideration of our cycling approach) and the extent and nature of internal audit activity during the year ending December 31, 1996.

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CHIQUITA NSD

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General Approach (continued)

- o Known or anticipated accounting and auditing problems.
- o Requirements for separate financial statements.
- o Requests by Chiquita Brands International, Inc. management.

Audit Scope Definitions

Full

A full scope audit will entail an audit of significant accounts in accordance with generally accepted auditing standards in the United States. The work performed would be sufficient, with certain minimal additional procedures, to enable us to form an opinion on the financial statements of a unit if such statements were required. Briefly, the audit steps involved will be a review, documentation and evaluation of internal control systems; sample testing and evaluation of transactions occurring in these systems; observation or test counting of inventories (including observation of fixed assets if the control of fixed assets is determined to be ineffective); independent confirmation of bank balances, investments, loan and accounts receivable balances; and audit of significant balance sheet and income and expense accounts.

Statutory

A statutory audit is similar to a full scope audit in that the audit will be performed in accordance with generally accepted auditing standards in the United States. However, the end product of a statutory audit usually will be certified financial statements prepared in accordance with either local or U.S. generally accepted accounting principles, as required. Therefore, in all statutory audits, the scope of the audit will be sufficient to permit the issuance of an opinion on the specific financial report required by the local statute, agreement, etc.

Limited

A limited scope audit will entail an audit in accordance with generally accepted auditing standards in the United States only of certain selected significant and/or sensitive balance sheet and/or income or expense accounts. Generally, this will include review, testing, and evaluation of the critical internal control systems. The extent of work and hours required will vary considerably and will depend upon the circumstances at each unit.

Review

A review is intended to accomplish a survey of the financial statements and supporting schedules of the unit which, when supplemented by discussions with management officials and a limited comparison of records, will provide information concerning the financial position and operations of the unit, without the performance of detailed tests of the records. Again, the extent of work and hours required will vary considerably and will depend upon the circumstances at each unit. A sample of the steps involved in a review include the following:

- o Review (but not detailed testing) of the critical/sensitive internal control system or systems.
- o Follow-up on status of problems identified and/or recommendations made in prior years as well as any significant comments contained in internal audit reports.
- o Comparison of balance sheet and income statement to budgeted and to prior year results: Review and, where appropriate, perform limited testing of client analyses supporting critical account balances. Discussion of significant fluctuations and/or unusual items with management and accounting personnel.
- o Review of the financial impact of current business conditions on the unit.
- o Review of the propriety of the accounting principles of the unit and of the effect of any changes in the application of accounting principles from the prior year.
- o Where applicable, review of company-prepared workpapers related to the most recent physical inventory and reconciliation of the inventory balances to the general ledger. Determination that the method of pricing inventory is consistent with the prior period and in accordance with generally accepted accounting principles. Review of inventory turnover computations or other relevant data for indications of excessive or obsolete stock.
- o Review of the year-end financial reporting package for completeness and reasonableness.

High-level review

A high-level review is similar to a review but less detailed. It generally would contemplate a site visit to the location for purposes of identifying through discussions with local management and limited inspection of accounting records any matters of accounting, auditing or reporting significance to the consolidated financial statements as it relates to the particular business unit in question.

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Desk Review

A desk review is similar to a high-level review but somewhat less detailed. Performance of a desk review generally does not require a site visit to the location. In the case of more significant operating units, this scope of review in connection with the year end audit would generally not be employed unless on-site audit work had been performed earlier in the year. The procedures involved in a desk review would typically include:

- o Critical review of local financial statements, corporate financial reporting package and certain key detailed support schedules and analyses.
- o Discussions with management concerning any significant balance sheet and income statement fluctuations from the prior year.
- o Follow-up on status of problems identified and/or recommendations made in prior years as well as any significant comments included in internal audit reports.
- o Review of the financial impact of current business conditions on the unit.
- o Discussions with management regarding any changes in accounting principles from the prior year.

* * * * *

1CHQ6-001001

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1995 Audit
Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1996	1995	1994				
Chiquita Brands International Corporate and Parent Company	Full	Full	Full	Various	E&Y, I/A	<ul style="list-style-type: none"> Annual report/10-K review Quarterly reports/Form 10-Q review Data center operations Consolidation Parent Co. debt Cash management Contingencies/legal review Income taxes 	Corporate office
Chiquita Brands, Inc.	Full	Full	Full	Early-mid 96	E&Y, I/A	<ul style="list-style-type: none"> Health care/worker's comp reserves Purchasing A/P and disbursements systems (including review of bank reconciliations for domestic accounts and search for unrecorded liabilities) Centralized payroll Consolidation GO Books Hedging activities Review Far East and mid-East market operating results, and related accounts receivable collections Volumes tracking process Investments 	Corporate office

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CHIQUITA NSD

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1995 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1996	1995	1994				

Tropical operations							
Chiriqui Land Company-Armuelles	HLR	DR	Full	Late 1994; early 1995; early-mid 1996	E&Y	<ul style="list-style-type: none"> Internal controls: M&S/payroll/ disbursements Inventory (E&O reserve assessment) Farm operating costs (including export taxes and social benefit law changes) 	Owens and operates banana cultivations in Panama
Chiriqui Land Company-Bocas	Ltd.	DR	HLR	Early 1994; early/late 1995; early-mid 1996	E&Y	<ul style="list-style-type: none"> Internal controls: M&S/payroll/ disbursements Inventory (observation; E&O reserve assessment) Farm operating costs (including export taxes and social benefit law changes) 	Owens and operates banana cultivations in Panama
Polymer Panama	Stat	Stat	Stat		E&Y	<ul style="list-style-type: none"> Internal controls Accounts receivable Inventory 	Manufactures and distributes plastic products in support of farming operations in Panama as well as third party customers
Tela Railroad Company	HLR	Full	HLR	Early 1994; late 1995; early 1996 <i>disbursements</i>	E&Y	<ul style="list-style-type: none"> Internal controls: M&S/payroll/ disbursements Inventory (E&O reserve assessment) Farm operating costs (including export tax legislative changes) Flood claim receivable (collection) Labor negotiations Producer loans 	Owens and operates banana cultivations in Honduras

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CHIQUITA NSD

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1995 Audit
Audit scope matrix

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1996	1995	1994				
Tropical operations (continued)							
COBAL/Con Expro	Full	HLR	HLR	Early 1994; early 1995; Mid/late 1996	E&Y, I/A	<ul style="list-style-type: none"> Internal controls: M&S/payroll/ disbursements Inventory (E&O reserve assessment) Farm operating costs Flood related write-downs and refurbishments Income taxes Section 936 report attest information 	Owens and operates banana cultivations in Costa Rica and related support operations; also technical services to independent banana producers
Cobigua	HLR	DR	Stat	Early/late 1995; mid 1996	E&Y	<ul style="list-style-type: none"> Internal controls: M&S/payroll/ disbursements Inventory (E&O reserve assessment) Farm operating costs VAT receivable Flood related write-downs and refurbishments 	Owens and operates banana cultivations in Guatemala
Colombia: ADE	Stat	HLR	HLR	Early-mid 1995; Early 1996	E&Y	<ul style="list-style-type: none"> Internal controls: M&S/payroll/ disbursements Associate producer advances 	Owens and operates banana cultivations in Colombia
Turbo	Stat	Stat	Stat	Early 1996	E&Y	<ul style="list-style-type: none"> Internal controls: M&S/payroll/ disbursements 	
Santa Marta	Stat	Stat	Stat		E&Y	<ul style="list-style-type: none"> Inventory (E&O reserve assessment) Farm operating costs VAT receivable Income taxes 	
Copacsa (Mexico)	Stat	Stat	Stat		E&Y	<ul style="list-style-type: none"> Internal controls/ Associate producer advances Fruit liquidation/contract compliance 	Technical service company to associate producers in Mexico

CBI-V1-001-005568

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1995 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1996	1995	1994				

Tropical operations (continued)							
Polymer Group (Costa Rica Headquarters)	HLR	HLR	HLR	Late 1996	E&Y, I/A	<ul style="list-style-type: none"> Consolidation Accounts receivable Inventory Income Taxes 	Headquarter office in Costa Rica for all plastic operations
Shipping operations							
Great White Fleet and Subsidiaries	Ltd.	Ltd.	Full	Mid-late 1995	E&Y	<ul style="list-style-type: none"> Internal controls Drydock accruals Fuel or other hedging activity In-transit calculations Claim receivables Bunker inventory Prepaid charter hire Accruals for fuel, COA, etc. Receivables associated with third party business Agent advances and port charges Operating costs 	Owns and operates ships, controls ocean freight, charter and voyage costs

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CHIQUITA NSD

CBI-V1-001-005569

1CHQ6-001005

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1995 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1996	1995	1994				

North American operations							
Chiquita Brands, N.A.	Rev	Rev	Rev	Various 1994; mid-late 1996	E&Y, I/A	<ul style="list-style-type: none"> Sales and receivables system (internal controls) Volume tracking (in-transits) Accounts receivable Credit/collection/claims Accruals, including the marketing area (trade promotion/advertising) 	Sells bananas in the U.S. on a commission basis
Chiquita (Canada) Inc.	DR	DR	DR	Mid-late 1996	E&Y, I/A		Sells bananas in Canada on a commission basis
Theodore's and Sons	HLR	HLR	HLR	Mid-late 1996	E&Y, I/A	<ul style="list-style-type: none"> Sales and receivables Inventory Accounts payable accruals Debt letter required 	Principally banana distribution and sales
Banana Supply Co.	HLR	HLR	HLR	Early 1995; mid-Late 1996	E&Y, I/A	<ul style="list-style-type: none"> Sales and receivables Inventory Payables/accruals 	Banana ripening and distribution
CB Discharging	DR	DR	HLR	Early 1995; mid-Late 1996	E&Y, I/A	<ul style="list-style-type: none"> Operating cost analysis 	Controls cost of handling bananas in U.S. ports
CB Containers Co. OY Containers Co.	HLR	HLR	Rev	Late 1995; mid-Late 1996	E&Y, I/A	<ul style="list-style-type: none"> Operating cost analysis Debt 	Owens and manages ship containers

CBI-V1-001-005570

1CHQ6-001006

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1995 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1996	1995	1994				

North American operations (cont'd)							
N. Am liner service	HLR	HLR		Mid 1995; mid-Late 1996	E&Y; I/A	<ul style="list-style-type: none">• Third-party receivables• Credit/collection	Provides shipping services between North America and Central America to third- parties
Maritrop Trading Company	Ltd.	Ltd.	Ltd.	Early 1994; mid-late 1996	E&Y, I/A	<ul style="list-style-type: none">• Purchasing/A/P system (internal controls)• Inventory• Third-party receivables collectibility• Intercompany reconciliations and profit eliminations	Purchasing operations and materials management
European operations							
Dutch statutory purposes							
Chiquita Europe B.V.	Stat	Stat	Stat	1994, 1995, 1996	EY alone	<ul style="list-style-type: none">• Internal controls• Import licensing procurement and usage tracking• Receivables• Bad debt and customer allowances/credits• Accounting for investments and joint ventures• Taxes (including VAT, income taxes, etc.)• Advertising commitments• Accruals	Ripens and sells bananas and other fresh and processed fruit throughout Europe
Chiquita Banana B.V.	Full	Full	Full		Both		
Brulgom & Visser	HLR	HLR	HLR		Both		
Chiquita Italia S.p.A.	Rev	Rev	Rev		EY alone		
Meneu	HLR	HLR	HLR		Both		
BanaFruta Comercio de Bananas	DR	DR	HLR		Both		
Chiquita Packaged Goods	HLR	HLR	HLR		Both		
Chiquita Processed Foods B.V.	DR	DR	HLR		Both		
Frupac Europe B.V.	HLR	DR	HLR		Both		
Chiquita Hellas Commercial S.A.	Stat	Stat	Stat		EY alone		
Scandinavian statutory purposes							
Chiquita Norge, A.S.	Stat	Stat	Stat	1994	E&Y	<ul style="list-style-type: none">• Sales/receivables• Taxes	Sells bananas in Scandinavia
Chiquita Sweden, A.B.	Stat	Stat	Stat	1994			
Chiquita Finland, O.Y.	Stat	Stat	Stat	1994			

CBI-V1-001-005571

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1995 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1996	1995	1994				

European operations (continued)							
Sciplo	HLR	HLR	HLR		E&Y	<ul style="list-style-type: none"> Conversion of statutory results to U.S. GAAP basis Coordinated through BDO Siedman 	Fresh fruit distribution (principally bananas) in Germany and East Europe
Dunand (INCWORS MARTINIQUE)	Ltd.	HLR	HLR	Late 1995; mid-late 1996 <i>GROWER ADVANCES</i>	Both	<ul style="list-style-type: none"> Consolidation U.S. GAAP adjustments Review of production operating results Intercompany (CBCBV et al) activity/reconciliations Estimates of aide compensatoire and other incentives Status of negotiations with venture partner 	Produces and purchases bananas and other fresh fruit and ancillary products for sale in France and the EU
Belgian statutory purposes Chiquita International, Ltd.	Ltd.	Ltd.	Ltd.	Mid-late 1996	E&Y, I/A	<ul style="list-style-type: none"> Receivables (direct CIL third-party customers) 	Chiquita International Ltd. houses the world-wide coordination center for banana purchasing and sales.
Chiquita International Services Group N.V.	Stat	Stat	Stat	-	E&Y	<ul style="list-style-type: none"> License cost deferral and absorption (import and export) 	CISG provides services (primarily relating to logistics) on behalf of sister companies
Spilers, Belgium	Stat	Stat	Stat	-	E&Y	<ul style="list-style-type: none"> Income tax compliance at CISG and CIL 	Spilers and IBRC ripen and distribute bananas in Belgium
IBRC	Stat	Stat		-	E&Y	<ul style="list-style-type: none"> Accounting for investments and joint ventures (Marban) CIL third party grower advances (contract compliance/penalties) Cash management (wires; tropical funding coord, etc.) Fruit liquidations (payments) system Customer accts receivable and inventories are focus of separate statutory audits at Spilers and IBRC 	

CBI-V1-001-005572

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1995 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1996	1995	1994				
European operations (continued)							
Swiss statutory purposes Chiquita International, S.A.	Stat	Stat	Stat	Mid 1994	E&Y	• Admin costs; European operations headquarter office	European operations coordination
Non-banana fresh operations							
Australian market Chiquita Brands South Pacific Pty. Ltd.	Stat	Stat	Stat		E&Y	• Internal controls • Receivables • Inventory • Accounts payable/accruals	Produces, purchases, transports to market and sells bananas and other fresh fruit in Australia
Chiquita Frupac; Philadelphia Chile	HLR Full	HLR Rev	HLR HLR	Late 1994; 1995; early 1996	E&Y E&Y	• Internal controls • Grower advances/purchase commitments • Inventory LCM/realization • Sales/accts receivable (collection) • Business plans for coming season • Other audit activities to be determined based on requirements of joint venture formation	Sources non-banana fresh produce from Chile for sale primarily in the U.S. and Europe
Chiquita Citrus Packers Chiquita Gulf Citrus Packers of Indian River Ltd. (joint venture)	HLR	HLR	HLR	Early 1996	E&Y, I/A	• Joint venture accounting • Inventory LCM/realization • Absorption of seasonal costs with harvest • 1996/1997 season operating plans (transition from development stage to operating)	Produces, purchases, packages and sells citrus (currently contributed into a joint venture)

CBI-V1-001-005573

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1995 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1996	1995	1994				

Non-banana fresh operations							
American Produce Company/Liberty Produce Company	HLR	HLR	HLR	Late 1994; late 1995	E&Y	<ul style="list-style-type: none"> Internal controls Receivables (credit/collection) New sales/invt tracking systems Collectibility assessment relating to grower advances Accounts payable/accruals 	Fresh produce sales primarily in the U.S.
Progressive Produce Company	HLR	HLR	HLR		E&Y	<ul style="list-style-type: none"> Receivables Inventory Accounts payable/accruals 	Primarily potato and onion purchasing, sales and distribution
Coast Citrus	HLR	HLR	HLR		E&Y	<ul style="list-style-type: none"> Receivables Inventory Accounts payable/accruals 	Banana ripening and banana and other fresh produce distribution (joint venture)
"Cast Co"	HLR	HLR	HLR		E&Y	Coord of timing and nature of required procedures with D&T	Fresh produce and wet salads distribution and sales operations
United Brands Japan	DR	DR	DR		E&Y	<ul style="list-style-type: none"> Receivables Business plans 	Banana ripening and other non-banana fresh distribution in Japan

CB1-V1-001-005574

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CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1995 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1996	1995	1994				

Processed operations							
Chiquita Processed Fruit Ingredients Mundimar, S.A. Cia. Agricola del Rio Tinto Marketing operations	DR	DR	HLR	Late 1994 Early 1996	E&Y, I/A	<ul style="list-style-type: none"> Accts rec (collection etc.) Inventory Consol operating results 	Processed banana plant operations in Costa Rica (Mundimar) and Honduras (CART) and sales operations primarily in North America and Europe
Chiquita Consumer Packaged Foods	DR	HLR	HLR	Late 1994; mid-late 1996	E&Y	<ul style="list-style-type: none"> Accounts receivable Inventory Payables/accruals Royalty (licensing) 	Marketing and distribution of Chiquita blended juice products in the United States
California Day Fresh	DR	Full	DR	Late 1995; mid 1996	E&Y, I/A	<ul style="list-style-type: none"> Internal controls Accounts receivable Inventory Fixed assets Payables/accruals 	Fresh fruit and vegetable juice production and sales
Friday Canning	Ltd	Ltd	Ltd	Late 1994; early/late 1995; late 1996	E&Y, I/A	<ul style="list-style-type: none"> Internal controls Invty costing/valuation LCM Accts rec/credit/collections Operating results Tornado damage assessment 	Vegetable canning operations and sales
Jaremar Joint Venture	Stat	Stat		Mid 1995	E&Y	<ul style="list-style-type: none"> Internal controls Accounts receivable Inventory Payables/accruals 	Edible oil operations in Honduras

CBI-V1-001-005575

Confidential Treatment
Request by Chiquita Brands

Fee Summaries

1CHQ6-001012

CBI-V1-001-005576

HANDOUT IN
MEETING

Chiquita Brands International, Inc.
Fees and Expenses

Confidential Treatment
Request by Chiquita Brands

	1996		1995		1994		1993		1992		1991		1990	
	Hours	Budget	Hours	Actual	Hours	Actual	Hours	Actual	Hours	Actual	Hours	Actual	Hours	Actual
Total	12,370	\$ 1,326,600	13,065	\$1,570,000	17,020	\$1,879,700	18,840	\$1,969,100	17,780	\$1,966,800	17,915	\$2,025,500	19,770	\$2,037,500
John Morrell	.	.	(650)	(80,000)	(2,155)	(285,400)	(2,325)	(325,700)	(2,345)	(333,000)	(2,705)	(365,800)	(2,775)	(353,000)
Numer	.	.	.	.	.	.	.	.	(550)	(27,000)	(720)	(29,000)	(670)	(25,300)
Statutory costs of insignificant entities	(4,980)	(304,500)	(4,580)	(303,700)	(6,515)	(354,300)	(7,950)	(354,000)	(6,620)	(322,500)	(5,575)	(278,500)	(6,970)	(327,900)
Compliance reports	(305)	(38,800)	(305)	(38,800)	(165)	(22,600)	(150)	(20,100)	(110)	(14,600)	(110)	(14,600)	(150)	(19,600)
Adjusted total	7,085	\$ 983,300	7,530	\$1,147,500	8,185	\$1,217,400	8,415	\$1,269,300	8,155	\$1,269,700	8,805	\$1,337,600	9,205	\$1,311,700
Fees and expenses reflected on a per hour basis	\$ 139		\$ 152		\$ 149		\$ 151		\$ 156		\$ 152		\$ 142	

COST OF CONTROL

WHY THIS IS MORE EFFICIENT AND IS ABOUT OR REVENUE:

1. Doing BETTER ODB OR COORDINATE WITH OUR RISK MODEL
2. TAX DEPT. - SPENDING LESS TIME IN TAX
3. BILLS GROUP STREAMLINED CLOSING

SINCE 1992 PROVEN BILLING RATES 142/hc 139/hc

CBI-V1-001-005577

1CHQ6-001013

Confidential Treatment
Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL, INC.
SUMMARY OF HOURS, FEES AND EXPENSES

	Budget December 31, 1996			Actual December 31, 1995			Budget December 31, 1995		
	Hours	Fees	Expenses	Hours	Fees	Expenses	Hours	Fees	Expenses
Continuing Operations									
Corporate	1,670	\$282,500	\$37,000	1,750	\$296,000	\$37,000	1,750	\$296,000	\$37,000
Chiquita Brands									
Domestic and Latin America	7,855	700,700	63,000	7,545	713,600	63,000	7,805	719,800	63,000
Europe and Other									
International	2,845	312,900	30,500	3,120	350,400	30,000	2,890	327,200	30,000
	<u>12,370</u>	<u>1,296,100</u>	<u>130,500</u>	<u>12,415</u>	<u>1,360,000</u>	<u>130,000</u>	<u>12,445</u>	<u>1,343,000</u>	<u>130,000</u>
Discontinued Operations									
John Morrell & Co. (I)	—	—	—	650	71,000	9,000	2,070	228,600	39,000
	<u>12,370</u>	<u>1,296,100</u>	<u>\$130,500</u>	<u>13,065</u>	<u>\$1,431,000</u>	<u>\$139,000</u>	<u>14,515</u>	<u>\$1,571,600</u>	<u>\$169,000</u>
Topside fee adjustment	—	(100,000)	—	—	—	—	—	—	—
Grand total	<u>12,370</u>	<u>\$1,196,100</u>	<u>\$130,500</u>	<u>13,065</u>	<u>\$1,431,000</u>	<u>\$139,000</u>	<u>14,515</u>	<u>\$1,571,600</u>	<u>\$169,000</u>

Note: Included above are the following incremental audit costs (the audit cost in excess of what would be required strictly for purposes of reporting on Chiquita Brands International, Inc.) associated with mandatory statutory audits and audits required to support local financings of insignificant business units, as well as other compliance reports.

	Budget December 31, 1996	Actual December 31, 1995	Budget December 31, 1995
Statutory costs of insignificant entities	\$ 304,500	\$ 303,700	\$ 291,500
Compliance reports	38,800	38,800	34,000
Total	<u>\$ 343,300</u>	<u>\$ 342,500</u>	<u>\$ 325,500</u>

(i) The 1995 actual costs reflect that portion of the audit cost incurred prior to the disposition of John Morrell & Co. in late 1995.

\$ 100,000
- Norman - morrell
- US\$ 971,712
- STREAMLINED PROCESS

1CHQ6-001014

CBI-V1-001-005578

CHIQUITA BRANDS INTERNATIONAL, INC.

CORPORATE HOURS, FEES AND EXPENSES

	<u>Budget</u> <u>December 31, 1996</u>		<u>Actual</u> <u>December 31, 1995</u>		<u>Budget</u> <u>December 31, 1995</u>	
	<u>Hours</u>	<u>Fees</u>	<u>Hours</u>	<u>Fees</u>	<u>Hours</u>	<u>Fees</u>
Audit partners and senior manager (1)	750	\$ 162,200	800	\$ 173,000	800	\$ 173,000
Audit staff (2)	580	52,000	610	54,700	610	54,700
Tax (3)	230	45,000	230	45,000	230	45,000
Report review and other	<u>110</u>	<u>23,300</u>	<u>110</u>	<u>23,300</u>	<u>110</u>	<u>23,300</u>
	<u>1,670</u>	<u>282,500</u>	<u>1,750</u>	<u>296,000</u>	<u>1,750</u>	<u>296,000</u>
Expenses		<u>37,000</u>		<u>37,000</u>		<u>37,000</u>
		<u>\$319,500</u>		<u>\$ 333,000</u>		<u>\$333,000</u>

See accompanying notes for explanations.

1CHQ6-001015

CHIQUITA BRANDS INTERNATIONAL, INC.

CORPORATE

NOTES

- (1) Includes time spent by the audit partners and senior manager in the following areas: . overall planning and administration, coordination of the audits of the individual operations that comprise Chiquita Brands, consultations with Corporate management throughout the year on accounting and other matters (including the performance of quarterly review procedures); and involvement in Corporate reporting (Annual Report and 10-K as well as quarterly reports on 10Q), parent company audit and consolidated tax accrual.
- (2) Includes work in the following areas: parent company accounts; other Corporate entities; consolidation; Annual Report, 10-K and debt covenant letters relating to the Company's outstanding debentures; centralized functions (such as legal letters and minutes); and overall planning and coordination of the audit.
- (3) Includes the coordination and review of tax accrual work relating to both domestic and foreign entities consistent with the audit scopes at those entities; review of the tax return as part of the tax accrual review process and review of the overall provision for the year, balance sheet accounts and the analyses that support the year end tax disclosure requirements.

1CHQ6-001016

CHIQUITA BRANDS INTERNATIONAL, INC.

DOMESTIC AND LATIN AMERICA HOURS, FEES AND EXPENSES

	Scope	Budget December 31, 1996		Scope	Actual December 31, 1995		Scope	Budget December 31, 1995	
		Hours	Fees		Hours	Fees		Hours	Fees
<u>Domestic</u>									
Chiquita Brands Corporate (1)	F	2,050	\$ 299,900 (2)	F	2,200	\$ 317,200		2,200	\$ 317,200
Computer audit (3)		280	25,900		180	18,900 (2)		180	18,900 (2)
Special purpose reports (4)		230	30,400		230	30,400		190	25,600
Great White Fleet	L	635	59,600	L	175	28,400 (2)		175	28,400 (2)
North America Liner Service	HLR	5	600 (2)	HLR	30	3,000		30	3,000
Maritrop Trading Corp.	L	40	4,500 (2)	L	200	23,200		200	23,200
CB Discharging	DR	5	600 (2)	DR	15	1,500		15	1,500
CB Containers/OV Containers	HLR	5	600 (2)	HLR	30	3,000		30	3,000
Chiquita Brands, N.A.	R	45	5,600 (2)	R	200	19,900		200	19,900
Banana Ripeners (Banana Supply & Theodoredis)	HLR	5	600 (2)	HLR	25	2,500		25	2,500
American Produce Company	HLR	50	6,500	HLR	50	6,500(2)		50	6,500(2)
Progressive Produce Company	HLR	30	3,900	HLR	30	3,900		30	3,900
Coast Citrus	HLR	15	2,000	HLR	15	2,000		15	2,000
Cast Co.	HLR	45	8,000	HLR	10	2,000		10	2,000
Chiquita Processed Fruit									
Ingredients	DR	20	2,400	DR	40	4,800		40	4,800
Friday Canning	L	25	3,000 (2)	L	25	3,000(2)		25	3,000(2)
FRUPAC (Philadelphia)	HLR	70	7,500	R	350	32,000		350	32,000
Packers of Indian River	HLR	100	15,000 (2)	HLR	70	7,500		70	7,500
		<u>3,655</u>	<u>476,600</u>		<u>3,875</u>	<u>509,700</u>		<u>3,835</u>	<u>504,900</u>
<u>Latin America</u>									
Chitiqui Land Company	S			S					
(5)(Armuelles and Bocas)	L	750	38,000	DR	500	31,000		400	28,000
Tela Railroad Company	HLR	120	14,600	F	180	26,400 (2)		180	26,400 (2)
Cobigua	HLR	150	20,000	DR	50	7,500		50	7,500
COBAL/Con Expro (5)	F	160	21,000 (2)	HLR	100	15,000		100	15,000
Colombian Statutories	S	2,800	105,000	S	2,600	96,000		3,000	110,000
Copacsa (Mexico)	S	100	5,500	S	100	5,500		100	5,500
Polymer, Headquarters	HLR	20	2,500 (2)	HLR	40	5,000		40	5,000
Jaremar J.V.	S	100	17,500	S	100	17,500		100	17,500
		<u>4,200</u>	<u>224,100</u>		<u>3,670</u>	<u>203,900</u>		<u>3,970</u>	<u>214,900</u>
Expenses		<u>7,855</u>	<u>700,700</u>		<u>7,545</u>	<u>713,600</u>		<u>7,805</u>	<u>719,800</u>
			<u>63,000</u>			<u>63,000</u>			<u>63,000</u>
			<u>\$763,700</u>			<u>\$776,600</u>			<u>\$782,800</u>

See accompanying notes for explanations.

1CBQ6-001017

CHIQUITA BRANDS INTERNATIONAL, INC.

DOMESTIC AND LATIN AMERICA NOTES

- (1) Reflects that portion of partner and senior manager time allocable to Chiquita Brands. Such time relates to involvement in the audits of the various Chiquita Brands entities, including related visits; consultations with management regarding matters of significance, including those noted during these visits; integration of the internal audit function into the audit process; involvement in audit, accounting and reporting issues associated with numerous compliance reporting requirements of Chiquita Brands, Inc. and its subsidiaries and with the separate statutory audits of numerous Chiquita Brands entities (approximately 50 separate reports).

In addition to the partner and senior manager time allocated to Chiquita Brands Corporate, this caption also includes all Chiquita Brands senior manager and manager time (except for that time spent in other areas which is included in the individual entities) in the following audit areas: overall planning and coordination; review of local entity topside binders; consolidation and General Office entries (including bananas-in-transit, tropical severance, deferred crop costs, Colombian pension, claims, insurance coverages, intercompany account reconciliations/adjustments, income allocations for tax purposes); systems work (wire transfers, disbursements, consolidation, volumes tracking, payroll, etc.); Chiquita Brands Corporate ledger (including producer loans, accruals/reserves, domestic cash accounts); time for assisting in/coordinating the statutory audits of certain foreign entities.

- (2) Reflects use of coordination with internal auditors.
- (3) Reflects all computer audit work related to domestic and Latin American entities.
- (4) Relates to the various special purpose reports (OPIC borrowings and "936" financings, including the tax opinion required, plus an additional report for bonding purposes for the U.S. Coast Guard).
- (5) Includes a recurring statutory audit requirement on the combined operations of Polymer in Panama.

1CHQ6-001018

CHIQUITA BRANDS INTERNATIONAL, INC.

EUROPE AND OTHER INTERNATIONAL HOURS, FEES AND EXPENSES

	Scope	Budget December 31, 1996			Scope	Actual December 31, 1995			Scope	Budget December 31, 1995		
		Hours	Fees	Expenses		Hours	Fees	Expenses		Hours	Fees	Expenses
<u>Europe</u>												
CIL - Antwerp and Bermuda Branches	L	25	\$ 4,200	\$1,500 (2)	L	260	\$39,500	\$2,500	260	\$39,500	\$2,500	
Chiquita International Services Group	S	60	7,200	1,000	S	60	7,200	1,000	60	7,200	1,000	
Spiers, Belgium	S	145	15,400	1,000	S	145	15,400	1,000	130	13,900	1,000	
International Banana Ripening Center	S	145	15,400	1,000	S	145	15,400	1,000	130	13,900	1,000	
Chiquita Europe B.V.	S	600	60,000	5,000 (2)	S	600	60,000	5,000 (2)	600	60,000	5,000 (2)	
Chiquita International (1)	S	100	10,800	1,000	S	170	19,000	1,000	130	13,800	1,000	
Chiquita Norge	S	50	3,800	300	S	50	3,800	300	50	3,800	300	
Chiquita Sweden	S	40	3,100	300	S	40	3,100	300	40	3,100	300	
Chiquita Finland	S	50	3,300	300	S	50	3,300	300	50	3,300	300	
Chiquita Italia S.p.A.	R	80	12,200	1,000	R	80	12,200	1,000	80	12,200	1,000	
Chiquita Hellas Commercial	S	140	5,000	600	S	140	5,000	600	140	5,000	600	
Other European food businesses, primarily Scipio, Lehmann, Keelings and Dunand	HLR	430	84,500	11,500 (2)	HLR	400	78,500	10,000	400	78,500	10,000	
		1,865	224,900	24,500		2,140	262,400	24,000	2,070	254,200	24,000	
<u>Other</u>												
Chiquita (Canada) Inc. (3)	DR	10	1,000		DR	10	1,000		10	1,000		
UB Japan (3)	DR	20	2,000		DR	20	2,000		20	2,000		
Chiquita Brands South Pacific Pty. Ltd. (4)	S	950	85,000	6,000	S	950	85,000	6,000	790	70,000	6,000	
		980	88,000	6,000		980	88,000	6,000	820	73,000	6,000	
		2,845	\$312,900	\$30,500		3,120	\$350,400	\$30,000	2,890	\$327,200	\$30,000	

- (1) Reflects the cost of three separate statutory audits in Switzerland.
- (2) Reflects use of/coordination with internal auditors.
- (3) The 1996 Budget and 1995 Budget and Actual reflect a desk review conducted by U.S. Firm personnel with client assistance.
- (4) The 1996 Budget and 1995 Budget and Actual reflect the cost of ten separate statutory reports, as well as the need for a consolidated report for all the operating units in Australia.

1CHQ6-001019

CHIQUITA BRANDS INTERNATIONAL, INC.

EUROPE AND OTHER INTERNATIONAL FEES AND EXPENSES

LOCAL CURRENCY AND EXCHANGE RATES

	<u>December 31, 1996</u>		<u>December 31, 1995</u>		
	<u>Budget</u>		<u>Actual</u>	<u>Budget</u>	<u>Actual and</u>
	<u>Local</u>	<u>Exchange</u>	<u>Local</u>	<u>Local</u>	<u>Budget</u>
	<u>Currency</u>	<u>Rate</u>	<u>Currency</u>	<u>Currency</u>	<u>Exchange</u>
					<u>Rate</u>
<u>Europe</u>					
CIL - Antwerp branch (franc)	-	-	1,100,000	1,100,000	0.0330
Chiquita International Services Group	250,000	.0320	250,000	250,000	0.0330
Spier, Belgium (franc)	500,000	.0320	500,000	450,000	0.0330
International Banana Ripening Center (BEF)	500,000	.0320	500,000	450,000	0.0330
Chiquita Europe B.V. (guilder)	99,000	.6500	99,000	99,000	0.6667
Chiquita International (Belgian franc in 1996; Swiss franc in 1995)	360,000	.0320	25,000	18,000	0.8256
Chiquita Norge (krone)	24,350	.0160	24,350	24,350	0.1684
Chiquita Sweden (krona)	22,500	.1500	22,500	22,500	0.1510
Chiquita Finland (markka)	15,200	.2160	15,200	15,200	0.2362
Chiquita Italia S.p.A. (lira)	22,000,000	.0006	22,000,000	22,000,000	0.0006
Chiquita Hellas Commercial (drachma)	1,350,000	.0040	1,350,000	1,350,000	0.00422
<u>Other</u>					
Chiquita Brands South Pacific Pty. Ltd. (Australian dollars)	120,000	.7550	121,000	101,000	0.7554

1CHQ6-001020

Chiquita Brands International, Inc.
Summary of Fees for
Special Audit and Non Audit Services

Year
Ended
December 31, 1995

Domestic

Management Consulting

- | | |
|---|--------------|
| • Prototype fruit inventory management system | \$ 1,163,400 |
| • Other | 6,700 |

Tax Services

- | | |
|-------------------------------------|---------|
| • Expatriate | 315,000 |
| • Consultations on various matters: | |
| - SALT | 24,700 |
| - International (various) | 79,800 |
| - Other | 39,500 |
| • Transfer pricing study: | |
| - Product | 29,400 |
| - Intangibles/royalties | 32,800 |

Special Audit Services

- | | |
|---|---------------|
| • Separate Numar financial statements | 142,800 |
| • Numar disposition assistance | 8,400 |
| • Internal audit outsourcing (Sevilla-Columbia;
APC - California) | 58,800 |
| • Development and presentation of a customized
seminar for internal audit | 14,300 |
| • SEC filings | 5,000 |
| • California Day Fresh audits in connection with
proposed IPO and client assistance associated
with the review and evaluation of systems of
internal control | 258,800 |
| • Consultations associated with the renegotiation of
Frupac Chile's financing arrangements | 20,200 |
| • Accounting consultations associated with the
restructuring of the Danyard lease | 23,100 |
| • Morrell public offering and other related
assistance in connection with disposal | 26,900 |
| • Compliance related (special reports) | <u>10,100</u> |

2,259,700

1CHQ6-001021

Year
Ended
December 31, 1995

Foreign

Tax Services:

Switzerland

- Corporate and individual tax matters, including consultations and compliance relating to the ruling that impacts corporate and personal returns of 5th Street Partnership personnel. \$ 44,000

Belgium

- Corporate as well as VAT and payroll tax matters 36,100

Portugal

- VAT tax advice 2,500

Hong Kong

- Corporate tax matters 2,500

New Zealand

- Corporate tax matters 6,700

Australia

- Corporate tax matters including restructuring/ planning consultations regarding minority interests. 42,000

Colombia

- Corporate tax structuring and compliance matters 15,100

Greece

- Corporate tax advice 3,400

Special Audit Services:

New Zealand

- Disposition audit and due diligence related assistance 47,900
- Recordkeeping services associated with the New Zealand operations of GWF 43,700

Honduras

- Audit in connection with formation of joint venture 45,400

Holland

- Client assistance associated with the preparation of the consolidation for the fiscal year end 1994, including accounting and reporting associated with the tax ruling 16,400
- Special purpose reports (license regime) 5,000
- Preparation of separate financial statements various Dutch subsidiaries 8,400

Australia

- Client assistance associated with the disposition of New Zealand operations and the acquisition of Chiquita Northern Territory.

15,500

334,600

Total

\$ 2,594,300

Confidential Treatment
Request by Chiquita Brands

AUDIT COMMITTEE MEETING

Statement of Policies and Procedures
and Foreign Corrupt Practices Act
Reporting Compliance

1CHQ6-001023

CBI-V1-001-005587

Confidential Treatment
Request by Chiquita Brands

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1CHQ6-001024

CBI-V1-001-005588

Confidential Treatment
Request by Chiquita Brands

**QUARTERLY PAYMENTS
FCPA REPORTING
FIRST QUARTER OF 1996
SUMMARY**

During the first quarter of 1996, we had 100% reporting compliance from the 430 employees required to report under the FCPA. Payments were reported by 12 companies in six countries. Aggregate payments by company ranged between \$147 and \$98,023.

Total payments reported during the first quarter of 1996 were \$150,911 as compared to \$96,309 for the first quarter of 1995.

1CHQ6-001025

CBI-V1-001-005589

Confidential Treatment
Request by Chiquita Brands

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

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR 1996	1ST QTR 1995
COLOMBIA			
Compania Frutera de Sevilla	Banana Operations	6,640	49,807
COSTA RICA			
Cobal	Banana Operations	3,317	73
Chiquita Brands	Markets Tropical Fruit	147	695
Chiriqui Land Company	Banana Operations	2,150	3,018
Numar	Oil Palm Products	0	88
Palma Tica	Oil Palm Cultivation	0	3,014
Unimar	Oil Palm Products	0	321
	Sub-total	5,614	7,209
GUATEMALA			
Cobigua	Banana Operations	3,138	2,899
HONDURAS			
Agricola de Rio Tinto	Processed Banana Products	1,002	17
Coballisa	Banana Operations	5,390	0
San Alejo Oil Palm Operations	Oil Palm Cultivation	409	361
Tela Railroad	Banana Operations	98,023	18,701
	Sub-total	104,824	17,079
PANAMA			
Chiriqui Land Company	Banana Operations	30,159	18,902
Polymer Extrusion, S.A.	Plastic Products	896	202
	Sub-total	31,055	19,104
UNITED STATES			
Chiquita Brands International, Inc.		740	811
TOTAL PAYMENTS		150,911	96,309

CBI-V1-001-005590

1CEQ6-001026

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

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

CBI-V1-001-005591

1CHQ6-001027

Exchange Rate: .000963

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1996 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Costa Rica	COBAL	83	Health and Labor Officials	Providing meals for health and labor inspections.
		3,234	Public Institutions & Health Minister	Christmas gifts.
	Sub-total	3,317		
	Chiquita Brands	122	Customs Officials	Facilitating payments.
		25	Minister of Foreign Trade	Expenses related to meals provided while discussing banana trade issues.
	Sub-total	147		
	Chiriqui Land Co. (Bocas Division)	2,150	Customs and Immigration Inspectors and Security Agents	Facilitating payments for police protection and customs clearances.
Total Payments		<u>5,614</u>		

CBI-VI-001-005592

Exchange Rate .0058

1CHQ6-001028

SUPPORT INFORMATION TO SUMMARY REPORT

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

Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Guatemala	COBIGUA	3,138	Customs Officials	Facilitating payments.
Total Payments		<u>3,138</u>		

CBI-VI-001-005593

Exchange Rate: .16

1CBQ6-001029

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Honduras	Agricola de Rio Tinto	1,002	Customs and Commerce Officials	Lunch and transportation expenses provided to facilitate product inspection.
	COBALISA	5,390	Armed Forces	Security of managed farm facilities.
	Tela Railroad Company (Oil Palm)	409	Armed Forces	Donations of fuel in exchange for security services.
	Tela Railroad Company (Bananas)	85	Postal Officials	Payment for expediting company mail.
		94,921	Armed Forces	Facilitating payments of cash, fuel, and meals for security and police protection.
		2,975	Customs Officials	Facilitating payments of cash and fuel.
		43	Government Ecology Foundation	Donation of fuel.
	Sub-total	98,023		
	Total Payments	<u>104,824</u>		

Exchange Rate: .105

1CHQ6-001030

CBI-V1-001-005594

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FIRST QUARTER, 1996 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Panama	Chiriqui Company	Land 102	National Director of Bananas, Minister of Justice, and Subdirector of Social Security	Meals purchased related to discussions of various banana related issues.
	Armuelles Division	4,110	Quarantine, Customs and Immigration Inspectors	Verification of materials received, inspection/disinfection of ships/ containers, inspection of planes for international flights and receiving vessels after working hours.
		14,533	Police, Social Security, INAFORP, Labor, Port and Immigration Officials	Charitable donations of fuel, building materials, travel expenses and lodging at company guest house.
	Bocas Division	11,414	Customs and Immigration Inspectors and Security Agents	Facilitating payments for police protection and customs clearances.
	Sub-total	30,159		
	Polymer Group - Panama	896	Office of the First Lady, Police Dept, Local school district, City Sanitation Office	Charitable contributions of products.
	Total Payments	<u>31,055</u>		

CBI-V1-001-005595

1CHQ6-001031

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
United States	Chiquita Brands International, Inc.	740	Latin American Ambassadors and Foreign Relations Officials	Expenses related to meals provided during meetings to discuss banana quota issues in the European Community.
Total Payments		<u>740</u>		

CBI-V1-001-005596

1CHQ6-001032

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1996

REPORT DUE: APRIL 15, 1996

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
3/20/96			FRUPAC	OPERATIONS	EXPORTS MANAGER	Santiago, Chile
3/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MANAGER	Cincinnati, OH
3/20/96			FRUPAC	OPERATIONS	COUNTRY MANAGER	Hermosillo, Mexico
4/18/96		X	CHIQUITA TROPICAL PRODUCTS	LEGAL	VICE PRESIDENT LEGAL COUNSEL	Panama City, Panama
4/11/96			CHIRIQUI LAND COMPANY	OPERATIONS	TOC COORDINATOR	Armuellles, Panama
4/4/96			CHIQUITA TROPICAL PRODUCTS	LEGAL	DIRECTOR LEGAL	San Jose, Costa Rica
4/18/96			FRUPAC	OPERATIONS	DIRECTOR OPERATIONS	San Jose, Costa Rica
3/20/96			TELA RAILROAD COMPANY	LEGAL	LEGAL DEPARTMENT DIRECTOR	San Pedro Sula, Honduras
3/28/96			GREAT WHITE FLEET	TECHNICAL	TECHNICAL SUPERINTENDENT	Antwerp, Belgium
3/20/96			CHIQUITA BANANA COMPANY, B.V.	MARKETING	AREA DIRECTOR - SCANDANAVIA	Helsinki, Finland
4/18/96			CHIRIQUI LAND COMPANY	OPERATIONS	DIV. SUPERINTENDENT AGRI.	Bocas, Panama
4/1/96			CIA. FRUTERA DE SEVILLA	OPERATIONS	PROJECT MANAGER	Medellin, Colombia
4/15/96			POLYMER	SALES	DIRECTOR SALES	San Jose, Costa Rica
4/24/96			COBAL	OPERATIONS	SAFETY SUPERINTENDENT	San Jose, Costa Rica
3/20/96			TELA RAILROAD COMPANY	OPERATIONS	MANAGER TECHNICAL SERVICES/M&S	La Lima, Honduras
4/1/96			CIA. FRUTERA DE SEVILLA	OPERATIONS	PRODUCTION MANAGER	Santa Marta, Colombia
4/1/96			CHIQUITA BRANDS, INC.	OPERATIONS	VP TROPICAL BUSINESS DEVELOPMENT	Martinique, FWI
3/28/96			FRUPAC	ACCOUNTING	MIS MGR.	Philadelphia, PA
3/20/96			CHIQUITA BRANDS CO., N.A.	ACCOUNTING	CREDIT & CLAIMS	Cincinnati, OH
4/4/96			CBI-PROCESSED FRUIT INGREDIENTS	OPERATIONS	GIM PROCESSED BANANA MANUFACTURING	San Jose, Costa Rica
4/4/96			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SECURITY	DIRECTOR, SECURITY	Cincinnati, OH
4/11/96			CHIQUITA TROPICAL PRODUCTS	LEGAL	ASSISTANT DIRECTOR LEGAL AND GOVT AFFAIRS	Panama City, Panama
4/1/96		X	COBAL	OPERATIONS	MGR. LABOR RELATIONS	San Jose, Costa Rica
3/18/96			CHIQUITA BRANDS CO., N.A.	TRANSPORTATION SERVICE	MANAGER LINER SERVICES-GULF	Cincinnati, OH
4/4/96			CHIQUITA BRANDS, INC.	PACK & ENG SERVICES	SR. MGR. PACKING	San Jose, Costa Rica
3/18/96			CHIQUITA BRANDS, INC.	PROCESSED FOODS	COO PROCESSED FOODS	Cincinnati, OH
4/1/96			CHIQUITA BRANDS, INC.	INLAND TRANSPORTATION	DIRECTOR, TERMINAL OPERATIONS	Newark, N.J.
4/15/96			CHIQUITA BANANA INTERNATIONAL	CONTROLLER	CONTROLLER - SOUTH EUROPE	Rome, Italy
4/16/96		X	NUMAR	PROCESSED FOODS	GENERAL MANAGER SAN ALEJO	San Alejo, Honduras
4/15/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	DIVISION CONTROLLER	Cristobal, Panama
4/4/96			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	SR. VICE PRESIDENT	Antwerp, Belgium
4/1/96			FRUPAC	SALES	PRODUCT MGR.	Lake Forest, CA
3/18/96			CHIQUITA BRANDS CO., N.A.	MARKETING	SR. ACCOUNT MANAGER	Charlotte, NC
4/4/96			COBIQUA	OPERATIONS	PRODUCTION MANAGER	Puerto Barrios, Guatemala
4/15/96		X	CIA. AGRICOLA DE RIO TINTO, S.A.	OPERATIONS	GENERAL MANAGER	San Pedro Sula, Honduras
4/4/96			COBIQUA	OPERATIONS	PRODUCTION MANAGER	Puerto Barrios, Guatemala
4/4/96			CHIRIQUI LAND COMPANY	OPERATIONS	TOC COORDINATOR	Bocas, Panama
4/15/96			PROGRESSIVE PRODUCE CO.	ADMINISTRATION	PRESIDENT	Los Angeles, CA
4/1/96			CHIQUITA BANANA COMPANY, B.V.	MARKETING	AREA DIRECTOR, GERMANY	Cologne, Germany
4/4/96			COBIQUA	OPERATIONS	CHIEF ADMINISTRATIVE OFFICER	Guatemala City, Guatemala
4/4/96			CHIQUITA TROPICAL PRODUCTS	TREASURY	DIRECTOR, LATIN AMERICAN TREASURY	Guatemala City, Guatemala

CBI-V1-001-005597

1CHQ6-001033

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1996

REPORT DUE: APRIL 15, 1996

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
4/4/96			CHIKUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. VICE PRESIDENT	San Jose, Costa Rica
3/22/96			CHIKUITA BRANDS, INC.	TERMINAL OPERATIONS	PORT MANAGER & GENERAL CARGO	Gulfport, MS
4/4/96			CHIKUITA TROPICAL PRODUCTS	OPERATIONS	V.P. & COUNTRY MANAGER	San Jose, Costa Rica
5/1/96			CHIKUITA BRANDS, INC.	FAR & MIDDLE EAST	V.P. FINANCE & PLANNING	Cincinnati, OH
4/4/96			CHIKUITA BRANDS, INC.	WESTERN COMMERCIAL	MANAGER RAW M & I PROC.	San Jose, Costa Rica
4/11/96			CHIKUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES MANAGER	Pleasanton, CA
3/22/96			CHIKUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MGR. FINANCIAL ADMIN & CONTROLS	Cincinnati, OH
4/4/96			CHIKUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR SUPPORT SERVICES	Cincinnati, OH
4/1/96			CHIKUITA BRANDS, INC.	OPERATIONS	MGR. FINANCIAL PLANNING	Cincinnati, OH
3/18/96			CHIKUITA BRANDS INTERNATIONAL, I.	LEGAL	SENIOR COUNSEL	Cincinnati, OH
3/28/96			GREAT WHITE FLEET	OPERATIONS	DIR. SHIP MGMT & ENG.	Antwerp, Belgium
3/18/96			CHIKUITA BRANDS INTERNATIONAL, I.	CORPORATE PLANNING	CORPORATE PLANNER	Cincinnati, OH
4/24/96			CHIKUITA BRANDS INTERNATIONAL, I.	CORPORATE PLANNING	AVP CORPORATE PLANNING	Cincinnati, OH
4/4/96			CHIKUITA BRANDS, INC.	OPERATIONS	SENIOR DIRECTOR BANANA TECH. SER.	Cincinnati, OH
4/4/96			CHIKUITA TROPICAL PRODUCTS	CONTROLLER	INTERNAL CONTROL/TAX MGR.	San Jose, Costa Rica
4/4/96			POLYMER de COSTA RICA	OPERATIONS	DIRECTOR MANUFACTURING	San Jose, Costa Rica
3/18/96			CHIKUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	MANAGER MARINE CLAIMS	Cincinnati, OH
4/4/96			CHIKUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. PACKAGING ENG.	San Jose, Costa Rica
4/4/96			CHIKUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. PROJECT ANALYST	San Jose, Costa Rica
4/15/96			CHIRIQUI LAND COMPANY	LEGAL	MANAGER INDUSTRIAL RELATIONS	Bocas, Panama
4/4/96			POLYMER de COSTA RICA	OPERATIONS	PRODUCTION MANAGER	San Jose, Costa Rica
4/11/96			CHIKUITA BRANDS, INC.	CONTROLLER	DIRECTOR CORPORATE ACCOUNTING	Cincinnati, OH
4/1/96			CHIRIQUI LAND COMPANY	LEGAL	LEGAL COUNSEL	Armuelles, Panama
3/28/96			CHIKUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIVISION V.P. SALES WESTERN DIVISION	Costa Mesa, CA
3/20/96			CHIKUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	RELOCATION COORDINATOR	Cincinnati, OH
3/28/96			CHIKUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES VICE PRESIDENT	Costa Mesa, CA
4/15/96			CHIRIQUI LAND COMPANY	ENGINEERING	DIRECTOR CIVIL ENGINEER	Bocas, Panama
4/11/96			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPT. LABOR RELATIONS	Bocas, Panama
3/18/96			CHIKUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER, INFORMATION SERVICES	Cincinnati, OH
4/15/96		X	COBIGUA	CONTROLLER	CONTROLLER	Guatemala City, Guatemala
4/15/96			CHIKUITA TROPICAL PRODUCTS	MIS	TECH SUPPORT COORD.	San Jose, Costa Rica
4/29/96		X	CHIRIQUI LAND COMPANY	OPERATIONS	GENERAL MANAGER	Bocas, Panama
4/4/96			COBIGUA	OPERATIONS	PRODUCTION MANAGER	Puerto Barrios, Guatemala
4/1/96			CHIKUITA BANANA INTERNATIONAL	MARKETING	SR. DIRECTOR SALES & MARKETING	Geneve, Switzerland
4/4/96			CHIKUITA BANANA INTERNATIONAL	MARKETING	COUNTRY MANAGER - GREECE	Rome, Italy
4/1/96			SPIERS, N.V.	CONTROLLER	CONTROLLER	Antwerp, Belgium
3/18/96			CHIKUITA BRANDS CO., N.A.	TRANSPORTATION SERVICE	LINER SERVICES - EAST	Cincinnati, OH
4/24/96			FRUPAC	FRUPAC	V.P. SALES FRUPAC	Philadelphia, PA
4/4/96			CHIKUITA BRANDS, INC.	CONTAINER MAINTENANCE	MGR. CONTAINER MAINT.	Wilmington, DE
3/18/96			CHIKUITA BRANDS INTERNATIONAL, I.	TREASURY	DIRECTOR FINANCE	Cincinnati, OH
4/1/96			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. PORT SUPERINTENDENT	Armuelles, Panama

CBI-V1-001-005598

1CBQ6-001034

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1996

REPORT DUE: APRIL 15, 1996

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
3/18/96			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	CHIEF OPERATING OFFICER	Cincinnati, OH
4/4/96			CHIQUITA BRANDS CO., N.A.	LOGISTICS	MGR. TECHNICAL SERVICES	Wilmington, DE
4/4/96			COBAL	OPERATIONS	SUPERINTENDENT EXPERIMENTS	San Jose, Costa Rica
4/15/96			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	SR. VICE PRESIDENT	Rome, Italy
3/20/96			TELA RAILROAD COMPANY	OPERATIONS	MGR. PRODUCTION - COBALISA	La Lima, Honduras
4/4/96			CHIQUITA BRANDS INC.	MARITROP	SUPERVISOR, ACCOUNTING & FINANCE	Cincinnati, OH
3/28/96			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	MANAGER - CORPORATE SERVICES	Cincinnati, OH
4/22/96			FRUPAC	OPERATIONS	EAST COAST WAREHOUSE MGR	Philadelphia, PA
3/22/96			CHIQUITA BANANA GROUP	PACKAGING	VICE PRESIDENT PACKAGING	San Pedro Sula, Honduras
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	DIRECTOR AUDIT	Cincinnati, OH
3/20/96			COBAL	OPERATIONS	MGR. PACKAG & HARVESTING	San Jose, Costa Rica
4/4/96			COBAL	OPERATIONS	SUPT. SIGATOKA	San Jose, Costa Rica
4/1/96			CHIQUITA BANANA INTERNATIONAL	MARKETING	DIRECTOR SALES & MARKET PLANNING-EUROPE	Geneva, Switzerland
4/1/96			CIA. FRUTERA DE SEVILLA	OPERATIONS	M&S MANAGER	Santa Marta, Colombia
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION ENGINEERING	Cincinnati, OH
3/22/96			FRUPAC EUROPE	EXECUTIVE	DEPUTY GENERAL MANAGER	Gorinchem, Netherlands
4/1/96			DELÚCA HOLDINGS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Tully, Queensland, Australia
3/28/96			CHIRIKUI LAND COMPANY	CONTROLLER	COUNTRY CONTROLLER	Panama City, Panama
3/18/96			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	CORP. LICENSING/OPERATIONS MGR.	Cincinnati, OH
3/20/96			CHIQUITA BRANDS, INC.	OPERATIONS	TECHNICAL SUPERINTENDENT	Cincinnati, OH
4/22/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	DIRECTOR FINANCIAL REPORTING	Cincinnati, OH
3/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	FINANCE & OPS CONTROL	MANAGER FINANCIAL PLANNING	Cincinnati, OH
3/22/96			CIL	OPERATIONS	MANAGER BANANA ALLOCATION	Antwerp, Belgium
4/4/96			COBIGUA	MIS	SR. MANAGER MIS	Guatemala City, Guatemala
4/11/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MGR. TECHNICAL SERVICES	Cincinnati, OH
3/20/96			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	SR. V.P. INTERNATIONAL & GTP DIVISION	Cincinnati, OH
3/20/96			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	VICE PRESIDENT	Cincinnati, OH
4/24/96			FRUIT EXPRESS PTY.	EXECUTIVE	DIRECTOR	Cavan, South Australia
3/22/96			CHIQUITA BRANDS, INC.	MARKETING	MANAGER MARKETING DEVELOPMENT	Ismir, Turkey
4/15/96			CHIQUITA ITALIA, S.p.A.	SALES	DIR. CTR/SOUTH SALES	Rome, Italy
4/15/96			CALIFORNIA DAY FRESH FOODS	MARKETING	DIRECTOR SALES/MARKETING	Glendora, CA
4/24/96			CIA. FRUTERA DE SEVILLA	ASST. CONTROLLER	ASSISTANT CONTROLLER	Medellin, Colombia
4/1/96			CHIQUITA BRANDS, INC.	OPERATIONS	DIRECTOR FINANCIAL PLANNING	Cincinnati, OH
4/4/96			CHIQUITA BRANDS, INC.	MARITROP	DIR. MATERIALS CONTROL	Cincinnati, OH
4/4/96			CIL	QUALITY ASSURANCE	DIRECTOR QA & TECH SERVICES	Antwerp, Belgium
3/28/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER MIS INTERNATIONAL	Cincinnati, OH
3/22/96			NORTH COAST RIPENERS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Brisbane, Queensland, Australia
4/11/96			CIA. FRUTERA DE SEVILLA	LEGAL	DIRECTOR, LAW DEPARTMENT	Medellin, Colombia
4/11/96			POLYMER UNITED	MARKETING	REGIONAL DIR. SALE & MKTG	Panama City, Panama
3/22/96			CHIQUITA BRANDS CO., N.A.	PORT OPERATIONS	GENERAL MANAGER	Gulport, MS
4/22/96			AMERICAN PRODUCE COMPANY	EXECUTIVE	PRESIDENT	Los Angeles, CA

CBI-V1-001-005599

1CHQ6-001035

05-May-96

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Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1998

REPORT DUE: APRIL 15, 1998

CBI-VI-001-005600

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
4/4/98			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	DIRECTOR ENGINEERING	San Jose, Costa Rica
4/4/98			CHIQUITA TROPICAL PRODUCTS	LEGAL	LEGAL COUNSEL	San Jose, Costa Rica
4/15/98			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	PROJECT LEADER	Cincinnati, OH
4/15/98			CHIQUITA BRANDS CO., N.A.	CENTRAL DIVISION	V.P. TROPICAL QUALITY, PACKAGING & ENGINEERING	San Jose, Costa Rica
3/28/98			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGIONAL DIRECTOR	Mississauga, Ontario
3/28/98			FRUPAC	FRUPAC	V.P. FINANCE & ADMINISTRATION	Philadelphia, PA
4/1/98			CIA. AGRICOLA DE GUAYAS	OPERATIONS	DIRECTOR OF OPERATIONS	Guayaquil, Ecuador
4/4/98			COBAL	CONTROLLER	CONTROLLER	San Jose, Costa Rica
4/1/98			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPERINTENDENT LABOR RELATIONS	Armuellies, Panama
3/18/98			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER SYSTEMS SOFTWARE	Cincinnati, OH
4/4/98		X	CHIRIQUI LAND COMPANY	OPERATIONS	GENERAL MANAGER	Armuellies, Panama
4/1/98			CHIQUITA S.A.	OPERATIONS	ALLOCATION MANAGER	Geneva, Switzerland
4/15/98		X	CIA. FRUTERA DE SEVILLA	OPERATIONS	CONTROLLER	Medellin, Colombia
5/1/98			COBAL	OPERATIONS	DISTRICT SUPERINTENDENT	San Jose, Costa Rica
4/1/98			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
4/1/98			FRIDAY CANNING CORPORATION	EXECUTIVE	PRESIDENT	New Richmond, WI
4/1/98			CIA. AGRICOLA DEL GUAYAS	CONTROLLER	CONTROLLER	Guayaquil, Ecuador
4/15/98			CALIFORNIA DAY FRESH FOODS	OPERATIONS	DISTRIBUTION MANAGER	Glendora, CA
3/18/98			CHIQUITA BRANDS CO., N.A.	TRANSPORTATION SERVICE	ASST. V.P. TRANSPORTATION SERVICES	Cincinnati, OH
3/20/98			CHIQUITA BRANDS, INC.	MARITROP	VICE PRESIDENT	Cincinnati, OH
4/4/98			COPACSA	CONTROLLER	ASST. DIVISION CONTROLLER	Tapachula, Mexico
4/4/98			COBAL	OPERATIONS	MGR. LOGISTICS & SVCS.	San Jose, Costa Rica
4/4/98			CHIQUITA BRANDS SOUTH PACIFIC	FINANCE	DIR. FINANCE & ADMIN.	Camdenwell, Victoria, Australia
3/18/98			CHIQUITA BRANDS, INC.	OPERATIONS	V.P. FINANCE & ADMIN., CFO CB-NA	Cincinnati, OH
5/1/98			CHIQUITA BRANDS CO., N.A.	ACCOUNTING	ACCOUNTING MANAGER	Cincinnati, OH
3/28/98			FRUPAC	FRUPAC	GENERAL MANAGER	Philadelphia, PA
3/28/98			CHIQUITA TROPICAL PRODUCTS	HUMAN RESOURCES	DIRECTOR HUMAN RESOURCES	San Jose, Costa Rica
4/1/98			POLYMER de COSTA RICA	FINANCE	DIRECTOR OF FINANCE	San Jose, Costa Rica
3/20/98			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	MANAGER TAX OPERATIONS	Cincinnati, OH
3/20/98			CHIQUITA BRANDS CO., N.A.	CONTAINER MAINTENANCE	MGR. CONTAINER MAINTENANCE	Gulfport, MS
4/1/98			DUNAND ET COMPAGNIE DES BANANES	EXECUTIVE	PRESIDENT, DIRECTOR GENERAL	Paris, France
4/1/98			CHIQUITA BRANDS, INC.	CONTROLLER	MANAGER INFORMATION SYSTEMS	Cincinnati, OH
3/18/98			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MGR HUMAN RESOURCES	Cincinnati, OH
3/18/98			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	MANAGER TELECOMMUNICATIONS	Cincinnati, OH
3/18/98			CHIQUITA BRANDS CO., N.A.	BANANA PRODUCT MANAGE	MANAGER LOGISTICS	Cincinnati, OH
4/1/98			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Armuellies, Panama
4/24/98			CHIQUITA BRANDS INTERNATIONAL, I.	OPERATIONS	PROJECT MANAGER	Martinique, FWI
4/15/98			CHIRIQUI LAND COMPANY	OPERATIONS	PORT SUPERINTENDENT	Bocas, Panama
4/1/98			POLYMER	FINANCE	MGR. ACCOUNTING	San Jose, Costa Rica
4/15/98			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPT. LABOR RELATIONS	Bocas, Panama
4/1/98			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPERINTENDENT AGRIC.	Armuellies, Panama

1CRQ6-001036

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 ~ MARCH 31, 1996

REPORT DUE: APRIL 15, 1996

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
4/4/96			CHIQUITA TROPICAL PRODUCTS	LEGAL	LEGAL COUNSEL	San Jose, Costa Rica
4/4/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MANAGER HR	Cincinnati, OH
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
4/1/96			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE AFFAIRS	VICE PRESIDENT-CORPORATE AFFAIRS	Cincinnati, OH
3/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MGR. ACCOUNTING	Cincinnati, OH
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	AUDITOR	Cincinnati, OH
4/1/96			CHIRIQUI LAND COMPANY	TOC	TOC COORDINATOR	Armuelles, Panama
3/18/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES VP	Cincinnati, OH
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	CORPORATE RISK MANAGER	Cincinnati, OH
4/4/96			CIL	FINANCE	ACCTG. DIR	Antwerp, Belgium
3/20/96			CHIQUITA TROPICAL PRODUCTS	SALES	SENIOR ACCOUNT MANAGER	Duluth, GA
3/18/96			CHIQUITA BRANDS, INC.	OPERATIONS	SR. MANAGER ACCOUNTING	Cincinnati, OH
3/18/96			CHIQUITA BRANDS, INC.	OPERATIONS	SR. INDUSTRY ANALYST	Cincinnati, OH
3/20/96			CHIQUITA BRANDS, INC.	OPERATIONS	ASST. VICE PRESIDENT - CBO	Cincinnati, OH
3/20/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	COO-EASTERN/WESTERN DIVISION	Cincinnati, OH
4/29/96			CHIQUITA BRANDS, INC.	MARITROP	MANAGER SUPPLY LOGISTICS	Cincinnati, OH
3/18/96			CHIQUITA BRANDS CO., N.A.	QUALITY ASSURANCE	DIRECTOR TECH SALES AND QUALITY ASSURANCE	Cincinnati, OH
4/4/96			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. FINANCIAL ANALYST	San Jose, Costa Rica
4/4/96			CHIQUITA BRANDS CO., N.A.	INLAND TRANSPORTATION	DIR. CONTAINER OPERATIONS	Wilmington, DE
3/20/96			CHIQUITA BRANDS CO., N.A.	CHIQUITA BANANA NORTH A	AVP/CONTROLLER	Cincinnati, OH
3/22/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	BENEFITS MANAGER	Cincinnati, OH
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	SENIOR COUNSEL	Cincinnati, OH
3/22/96			CHIQUITA CITRUS PACKERS	FINANCE	CONTROLLER/OPERATIONS ADMIN	Fl. Pierce, FL
4/4/96			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	FIELD PACKAGING ENG.	San Jose, Costa Rica
4/1/96			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	AUDIT MANAGER	Cincinnati, OH
3/18/96			CHIQUITA BRANDS, INC.	DOMESTIC ACCOUNTING	MANAGER PAYROLL	Cincinnati, OH
4/1/96			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	DIVISION SALES MANAGER	Cincinnati, OH
3/20/96			FRUPAC	SALES	PRODUCT MGR.	Philadelphia, PA
4/15/96			CALIFORNIA DAY FRESH FOODS	EXECUTIVE	VICE PRESIDENT	Glendora, CA
3/18/96			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	DIRECTOR, FAR EAST OPERATIONS	Cincinnati, OH
4/15/96			CHIQUITA BRANDS, INC.	EU/ACP SOURCING	SR. DIRECTOR, QUALITY ASSURANCE	Cincinnati, OH
3/22/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DATA ADMINISTRATOR	Cincinnati, OH
3/20/96			CHIQUITA BRANDS CO., N.A.	ADMINISTRATION	CHIEF ADMINISTRATIVE OFFICER	Cincinnati, OH
4/15/96			CHIQUITA BRANDS, INC.	DOMESTIC OPERATIONS	ACCOUNTING MANAGER	Cincinnati, OH
4/1/96			CHIQUITA BRANDS INTERNATIONAL, I.	ORGANIZATIONAL EFFECTIV	MANAGER, MANAGEMENT DEVELOPMENT	Cincinnati, OH
4/4/96			BANANA SUPPLY CO.	EXECUTIVE	VICE PRESIDENT	Miami, FL
4/4/96			SOLAR AQUA FARMS	EXECUTIVE	PRESIDENT	Sun City, CA
4/15/96			CALIFORNIA DAY FRESH FOODS	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Glendora, CA
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	V.P. INFORMATION SYSTEMS	Cincinnati, OH
4/1/96		X	CIA. FRUTERA DE SEVILLA	OPERATIONS	GENERAL MANAGER - MEDELLIN	Medellin, Colombia
4/4/96			CHIQUITA INTL SERVICES GROUP	OPERATIONS	DIRECTOR PORT OPERATIONS	Antwerp, Belgium

CBI-V1-001-005601

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Confidential Treatment
Request by Chiquita Brands

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1996

REPORT DUE: APRIL 15, 1996

CBI-V1-001-005602

REC'D RESPONSE	NAME	X IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
3/18/96			CHIQUITA BRANDS, INC.	MARITROP	MANAGER AGRICHEMICALS	Cincinnati, OH
4/1/96			CHIQUITA BRANDS, INC.	OPERATIONS	SR. EXECUTIVE VICE PRESIDENT CBG	Cincinnati, OH
3/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	SR. DIRECTOR - INFORMATION SERVICES	Cincinnati, OH
3/20/96			CHIQUITA BRANDS CO., N.A.	BANANA PRODUCT MANAGE	MANAGER CONTAINER FLEET OPS	Cincinnati, OH
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	VICE PRESIDENT AND TREASURER	Cincinnati, OH
3/18/96			CHIQUITA BRANDS CO., N.A.	INLAND DISTRIBUTION	A.V.P. SALES PLANNING/CUSTOMER SERVICES	Cincinnati, OH
3/20/96			CHIQUITA BRANDS, INC.	PROCESSED FOODS	DIR. PLANNING & ANALYSIS	Cincinnati, OH
3/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MGR MARKETING & MANAGEMENT	Cincinnati, OH
5/3/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION DIRECTOR WHOLESAL-NA EAST	St. Louis, MO
4/1/96			CHIQUITA BANANA INTERNATIONAL	MARKETING	REGION MANAGER - E. EUROPE	Prague, Czech Republic
3/20/96			MARITROP TRADING CORPORATION	ADMINISTRATION	REGIONAL DIRECTOR, MATERIALS & SUPPLY	San Jose, Costa Rica
3/18/96			CHIQUITA BRANDS CO., N.A.	SALES	DIRECTOR SALES AMERICAS	Cincinnati, OH
4/1/96			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	VICE PRESIDENT	Geneva, Switzerland
3/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	VP CORPORATE HUMAN RESOURCES	Cincinnati, OH
4/18/96			CHIRIQUI LAND COMPANY	CONTROLLER	EDP OPERATIONS COORDINATOR	Bocas, Panama
4/20/96		X	CHIRIQUI LAND COMPANY	CONTROLLER	CHIEF ADMINISTRATIVE OFFICER	Bocas, Panama
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	MANAGER ORG. DEV. & HUMAN RESOURCES	Cincinnati, OH
3/20/96			CIL	OPERATIONS	ASST. VICE PRESIDENT	Hamilton, Bermuda
4/11/96			POLYMER UNITED	FINANCE	DIRECTOR FIN. & ADMIN.	Panama City, Panama
4/1/96			DUNAND ET COMPAGNIE DES BANANE	MARKETING	DIRECTOR SALES & MARKETING	Paris, France
4/1/96			DUNAND ET COMPAGNIE DES BANANE	EXECUTIVE	SECRETARY GENERAL	Paris, France
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	PROJECT LEADER	Cincinnati, OH
4/1/96			CHIQUITA BRANDS, INC.	EU/ACP SOURCING	VICE PRESIDENT	Cincinnati, OH
4/15/96			PROGRESSIVE PRODUCE CO.	FINANCE	ASST. VICE PRESIDENT FINANCE	Los Angeles, CA
3/22/96			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	MANAGER, TAX OPS	Cincinnati, OH
4/1/96			COBAL	TREASURY	TREASURER	San Jose, Costa Rica
4/1/96			CHIQUITA BRANDS INTERNATIONAL, I.	SECRETARY'S OFFICE	ASST. GENERAL COUNSEL & ASST. SECRETARY	Cincinnati, OH
4/1/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR DATA ADMINISTRATION	Cincinnati, OH
3/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	ASST. V.P. TAXATION	Cincinnati, OH
3/28/96			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	CHAIRMAN & CEO	Cincinnati, OH
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	EXECUTIVE	PRESIDENT AND CHIEF OPERATING OFFICER	Cincinnati, OH
3/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Cincinnati, OH
4/15/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MANAGER	Cristobal, Panama
4/1/96			CIL	FINANCE	DIRECTOR, AFFILIATE ACCT.	Antwerp, Belgium
4/11/96			CHIQUITA BRANDS CO., N.A.	MARKETING	DIRECTOR SALES ADMINISTRATION	Cincinnati, OH
3/28/96			GREAT WHITE FLEET	OPERATIONS	DIR. PROCUREMENT & MATERIALS MGMT.	Antwerp, Belgium
4/1/96			POLYMER de COSTA RICA	OPERATIONS	MGR. PRODUCTION SERVICES	San Jose, Costa Rica
4/22/96			DUNAND ET COMPAGNIE DES BANANE	EXECUTIVE	CHIEF FINANCIAL OFFICER	Paris, France
4/22/96			CHIQUITA BRANDS, INC.	CONTROLLER	MGR. ACCOUNTING	Cincinnati, OH
4/1/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER, INFORMATION ENGINEERING	Cincinnati, OH
4/15/96			COBAL	OPERATIONS	DISTRICT SUPERINTENDENT	San Jose, Costa Rica

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Confidential Treatment
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PERIOD JANUARY 1 - MARCH 31, 1996

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REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
4/11/96			CHIQUITA TROPICAL PRODUCTS	LEGAL	ATTORNEY	Panama City, Panama
3/18/96			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	MANAGER TECHNICAL SERVICES	Cincinnati, OH
4/22/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Lynbrook, NY
3/18/96			MENEU	CONTROLLER	DIRECTOR - FINANCIAL PLANNING	Valencia, Spain
4/15/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Pleasanton, CA
4/4/96			COBAL	OPERATIONS	GENERAL MANAGER	San Jose, Costa Rica
4/11/96			CHIQUITA BRANDS, INC.	CONTROLLER	CONTROLLER	Cincinnati, OH
4/4/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	MANAGER BENEFITS	Cincinnati, OH
4/1/96			CHIRIQUI LAND COMPANY	OPERATIONS	REGIONAL SIGATOKA SUPT.	Armuellies, Panama
4/4/96			GIL	QUALITY ASSURANCE	MGR. QUAL. ASSURANCE	Antwerp, Belgium
3/20/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Cincinnati, OH
4/4/96			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	DIR. CAP. INVESTMENT & PURCHASING	San Jose, Costa Rica
4/4/96			COBIGUA	OPERATIONS	GENERAL MANAGER, COBIGUA	Guatemala City, Guatemala
4/22/96		X	TELA RAILROAD COMPANY	CONTROLLER	CONTROLLER	La Lima, Honduras
4/4/96			COBAL	OPERATIONS	EXPORT SUPERINTENDENT	San Jose, Costa Rica
4/24/96			FRUPAC	SALES	STAFF SERVICES MGR.	Philadelphia, PA
3/22/96			AMERICAN PRODUCE COMPANY	EXECUTIVE	CFO	Los Angeles, CA
3/22/96			TELA RAILROAD COMPANY	OPERATIONS	SENIOR PRODUCTION MANAGER	La Lima, Honduras
4/15/96			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Bocas, Panama
4/1/96			CHIRIQUI LAND COMPANY	ENGINEERING	MECHANICAL SUPT.	Armuellies, Panama
4/4/96			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	V.P. TAX	Cincinnati, OH
3/28/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	MANAGER WHOLESALE BUSINESS - NA WEST	Bothell, WA
3/22/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR TELECOMMUNICATIONS	Cincinnati, OH
4/1/96			CHIRIQUI LAND COMPANY	OPERATIONS	PRODUCTION MANAGER	Armuellies, Panama
4/4/96			COBIGUA	OPERATIONS	MGR. TECH SERVICES	Guatemala City, Guatemala
4/4/96			COBAL	OPERATIONS	MGR. PACKAGING OPS	San Jose, Costa Rica
4/4/96			MUNDIMAR	CONTROLLER	CONTROLLER	San Jose, Costa Rica
4/29/96		X	CHIRIQUI LAND COMPANY	LEGAL	DIVISION LAWYER	Bocas, Panama
4/1/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIRECTOR - ORGANIZATIONAL EFFECTIVENESS	Cincinnati, OH
4/4/96		X	CHIQUITA TROPICAL PRODUCTS	OPERATIONS	MANAGER PURCHASING - CTP	San Jose, Costa Rica
3/20/96			CHIQUITA BRANDS, INC.	MARITROP	DIRECTOR PACKAGING MTRL & SUPPLY	Cincinnati, OH
4/1/96			CHIRIQUI LAND COMPANY	CONTROLLER	ASST. CONTROLLER	Armuellies, Panama
4/20/96			COBAL	OPERATIONS	TQC COORDINATOR	San Jose, Costa Rica
4/24/96			COBAL	OPERATIONS	MGR. PROCESS IMPROVEMENT	San Jose, Costa Rica
3/28/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	V.P. SALES	Cincinnati, OH
4/29/96			CALIFORNIA DAY FRESH FOODS	OPERATIONS	INV. MANAGER	Glendora, CA
3/28/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION DIRECTOR	Houston, TX
4/1/96			NICHOL GROUP PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Melbourne, Victoria, Australia
4/1/96			CHIQUITA BRANDS, INC.	MARITROP	MANAGER MATERIALS & CONTROL	Cincinnati, OH
4/4/96			BANANA SUPPLY CO.	EXECUTIVE	PRESIDENT	Miami, FL
4/29/96		X	CHIRIQUI LAND COMPANY	CONTROLLER	CONTROLLER	Bocas, Panama

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FOREIGN CORRUPT PRACTICES COMPLIANCE
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CBI-V1-001-005604

REC'D RESPONSE	NAME	X IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
4/1/96			CHIRIQUI LAND COMPANY	CONTROLLER	MANAGER EDP	Armuelles, Panama
4/24/96		X	COBALISA	EXECUTIVE	GENERAL MANAGER	La Lima, Honduras
3/28/96			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	DIRECTOR DEVELOPMENT	Cincinnati, OH
4/1/96			CHIRIQUI LAND COMPANY	OPERATIONS	AREA SUPT.	Armuelles, Panama
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	VICE PRESIDENT, GENERAL COUNSEL AND SECRET	Cincinnati, OH
3/28/96			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	SR. V.P. CBNA	San Jose, Costa Rica
4/22/96			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SECURITY	LA SECURITY COORDINATOR	San Jose, Costa Rica
3/18/96			CHIQUITA BRANDS CO., N.A.	SALES	REGIONAL DIRECTOR	Cincinnati, OH
3/28/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIR. CORP. SALES & CUSTOMER SERVICE	Cincinnati, OH
3/20/96			CHIQUITA BRANDS CO., N.A.	CENTRAL DIVISION	VICE PRESIDENT	Cincinnati, OH
3/28/96			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	EXECUTIVE VICE PRESIDENT	Geneva, Switzerland
4/22/96		X	TELA RAILROAD COMPANY	OPERATIONS	GENERAL MANAGER	La Lima, Honduras
3/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
3/20/96			CHIQUITA BRANDS CO., N.A.	PACKAGED GOODS	CONTROLLER	Cincinnati, OH
5/1/96			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	DIRECTOR TAX OPERATIONS	Cincinnati, OH
4/15/96			CALIFORNIA DAY FRESH FOODS	OPERATIONS	DIRECTOR	Glendora, CA
4/4/96			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	MGR. PRODUCT & PROCESS DEVELOPMENT	Cincinnati, OH
4/15/96			CHIRIQUI LAND COMPANY	OPERATIONS	PROCESS IMPROVEMENT COORDINATOR	Bocas, Panama
4/11/96			CHIRIQUI LAND COMPANY	QUALITY ASSURANCE	DIRECTOR QUALITY CONTROL	Armuelles, Panama
3/28/96			GREAT WHITE FLEET	OPERATIONS	PRESIDENT	Antwerp, Belgium
4/4/96			GREAT WHITE FLEET	CONTROLLER	ASST V.P. TRANSPORTATION ACCTG.	Antwerp, Belgium
4/15/96			CIL	FINANCE	DIRECTOR, ACCOUNTING	Antwerp, Belgium
4/4/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIRECTOR BENEFITS AND COMPENSATION	Cincinnati, OH
4/24/96			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. ADM. SERVICES	San Jose, Costa Rica
4/15/96			CHIQUITA ITALIA, S.p.A.	SALES	DIRECTOR SALES/NORTH	Milan, Italy
4/11/96			POLYMER UNITED	OPERATIONS	REGIONAL DIRECTOR MANUF.	Panama City, Panama
4/4/96			POLYMER	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica
3/22/96			CHIQUITA BANANA GROUP	PACKAGING	GM - PLASTIPAK/DIR. OPS.	San Pedro Sula, Honduras
3/28/96			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	SENIOR COUNSEL	Cincinnati, OH
4/1/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	SR. DIR INT'L & ACQUISITION SUPPORT	Cincinnati, OH
3/28/96			FRUPAC	SALES	ACCOUNT MGR.	Philadelphia, PA
4/15/96			CIA. PROCESSADORA DE FRUTAS	CONTROLLER	ASST. CONTROLLER	Bocas, Panama
4/1/96			CHIRIQUI LAND COMPANY	TRANSPORT/EXPORT	SUPT. TRANS/EXPORT	Armuelles, Panama
4/4/96			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	DIRECTOR FINANCE & ACCTG.-FAR EAST REGION	Cincinnati, OH
3/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	ORGANIZATIONAL EFFECTIV	CONSULTANT, OD & TQC	Cincinnati, OH
4/1/96			FRIDAY CANNING CORPORATION	SALES	INTL. SALES MGR.	New Richmond, WI
3/18/96			BRUIGOM EN VISSER, B.V.	EXECUTIVE	CONTROLLER	Netherlands
4/4/96			POLYMER	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica
4/4/96			COBAL	OPERATIONS	MANAGER FINANCIAL ANALYSIS	San Jose, Costa Rica
4/28/96		X	CHIRIQUI LAND COMPANY	CONTROLLER	ASST. CONTROLLER	Bocas, Panama

1CHQ6-001040

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1996

REPORT DUE: APRIL 15, 1996

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REC'D RESPONSE	NAME	X IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
4/15/96			CHIQUITA BRANDS, INC.	OPERATIONS	CHIEF PILOT	Panama City, Panama
4/4/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	SR. ACCOUNT MANAGER	Portland, OR
3/28/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION MANAGER	Houston, TX
4/4/96			CIA, FRUTERA DE SEVILLA	LEGAL	LEGAL COUNSEL	Santa Marta, Colombia
6/1/96			CHIQUITA BRANDS CO., N.A.	PROCESSED FRUIT INGREDI	CONTROLLER	Cincinnati, OH
6/8/96		X	CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	VICE PRESIDENT LABOR RELATIONS	Cincinnati, OH
4/4/96			COPACSA	OPERATIONS	AGRI. SERVICES MANAGER	Tapachula, Mexico
4/4/96			CHIQUITA BANANA COMPANY, B.V.	PROCESSED FRUIT INGREDI	TECH SALES MGR	Breda, Netherlands
4/11/96			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	V.P. CHIEF FINANCIAL OFFICER	Cincinnati, OH
4/1/96			FRIDAY CANNING CORPORATION	SALES & MARKETING	VICE PRESIDENT	New Richmond, WI
4/4/96			AGROINDUSTRIAL LOS LAGOS	CONTROLLER	CONTROLLER	Santiago, DR
4/15/96			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. PACK TECH CENTER	San Jose, Costa Rica
4/15/96			CHIRIQUI LAND COMPANY	ENGINEERING	CHIEF OF ENGINEERING	Bocas, Panama
4/15/96			CALIFORNIA DAY FRESH FOODS	EXECUTIVE	GROUP EXECUTIVE/FRESH JUICES	Glendora, CA
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	CORPORATE PLANNER	Cincinnati, OH
4/11/96			CHIRIQUI LAND COMPANY	OPERATIONS	MANAGER INDUSTRIAL RELATIONS	Armuell, Panama
4/15/96			CHIRIQUI LAND COMPANY	OPERATIONS	SIGATOKA EXTENSION MANAGER	Bocas, Panama
4/15/96			CHIQUITA ITALIA, S.p.A.	SALES	ALLOCATION MANAGER	Rome, Italy
4/11/96			DOSQUET PLANTATION	OPERATIONS	TEAM LEADER	Abidjan, Ivory Coast
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MANAGER - ACTG. PROCESS IMPROVEMENT	Cincinnati, OH
4/1/96			UNITED BRANDS JAPAN, LTD.	ACCOUNTING	ACCOUNTING SUPERVISOR	Tokyo, Japan
3/20/96			CHIQUITA BRANDS CO., N.A.	TRANSPORTATION SERVICES	COMMERCIAL MANAGER	Cincinnati, OH
4/1/96			POLYMER de COSTA RICA	OPERATIONS	VICE PRESIDENT POLYMER	San Jose, Costa Rica
4/1/96			CHIQUITA BRANDS, INC.	DOMESTIC ACCOUNTING	CONTROLLER	Cincinnati, OH
3/22/96			CHIQUITA BRANDS, INC.	PROCESSED	BUSINESS ANALYST	Cincinnati, OH
4/4/96			BANANA SUPPLY CO.	FINANCE	V.P. FINANCE & ADMIN, CAO	Miami, FL
3/20/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Deerfield, IL
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	AVP INFORMATION SERVICES	Cincinnati, OH
4/4/96			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	DIRECTOR, INTERNAL AUDIT	Cincinnati, OH
3/18/96			POLYMER	CONTROLLER	MGR. CONSOL & GEN. ACCT.	San Jose, Costa Rica
4/15/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MGR. INFORMATION SECURITY	Cincinnati, OH
4/10/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	ASST. CORPORATE CONTROLLER	Cincinnati, OH
4/11/96			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Washington, D.C.
3/28/96			FRUPAC	ACCOUNTING	ACCOUNTING MGR.	Philadelphia, PA
4/4/96			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	DIRECTOR TROPICAL QUALITY ASSURANCE	San Jose, Costa Rica
4/4/96		X	CHIRIQUI LAND COMPANY	CONTROLLER	CONTROLLER	Armuell, Panama
3/28/96			CHIQUITA BRANDS INTERNATIONAL, I.	DINING SERVICES	EXECUTIVE CHEF	Cincinnati, OH
4/4/96			COBAL	CONTROLLER	ASST. CONTROLLER	San Jose, Costa Rica
4/15/96			CHIQUITA BRANDS, INC.	ORGANIZATIONAL EFFECTIV	CONSULTANT	San Jose, Costa Rica
4/4/96			CHIQUITA BRANDS CO., N.A.	PORT OPERATIONS	MANAGER, WESTERN DIV.	Long Beach, CA
5/3/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIR. CORPORATE ACCTS.	Philadelphia, PA

1CBQ6-001041

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08-May-98

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1996

REPORT DUE: APRIL 15, 1996

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
3/22/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Cincinnati, OH
3/18/96			CHIQUITA BRANDS CO., N.A.	CTP NORTH AMERICA	PRESIDENT, CHIQUITA BANANA, N.A.	Cincinnati, OH
4/1/96			CIA. FRUTERA DE SEVILLA	OPERATIONS	SR TECHNICAL ADVISOR	Medellin, Colombia
3/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MANAGER ACCOUNTING	Cincinnati, OH
4/29/96			CHIQUITA BRANDS INTERNATIONAL, I.	FINANCIAL ANALYSIS	CORPORATE PLANNER	Cincinnati, OH
3/20/96			CHIQUITA BRANDS, INC.	TRANSPORTATION	MANAGER SCHEDULING	Cincinnati, OH
4/1/96			CIL.	OPERATIONS	V.P. MARKETING & LOGISTICS	Hamilton, Bermuda
4/11/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	SPECIAL PROJECTS	Cincinnati, OH
4/4/96			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	TAX COUNSEL	Cincinnati, OH
4/15/96			CHIQUITA BRANDS CO., N.A.	MARKETING	VICE PRESIDENT MARKETING	Cincinnati, OH
3/22/96			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	CORPORATE COUNSEL	Cincinnati, OH
6/1/96			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. MANAGER TRANSPORTATION ENG.	San Jose, Costa Rica
3/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	MGR. RISK CONTROL	Cincinnati, OH
3/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
3/22/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Akron, OH
4/4/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	V.P. & CONTROLLER	Cincinnati, OH
4/1/96			FRIDAY CANNING CORPORATION	ADMINISTRATION	SENIOR VICE PRESIDENT	New Richmond, WI
4/4/96			COBAL	MIS	MIS DIRECTOR	San Jose, Costa Rica
4/4/96			COBAL	OPERATIONS	GENERAL MANAGER	San Jose, Costa Rica
3/28/96			CIL	SERVICES GROUP	MANAGER	Antwerp, Belgium
4/1/96			CIA. FRUTERA DE SEVILLA	OPERATIONS	DIRECTOR TECH. SERVICES	Medellin, Colombia
5/8/96			CHIQUITA BRANDS, INC.	CONTROLLER	MANAGER ACCOUNTING	Cincinnati, OH
3/18/96			CHIQUITA BRANDS, INC.	MARITROP	DIRECTOR CAPITAL PROCUREMENT	Cincinnati, OH
4/1/96		X	POLYMER UNITED	HUMAN RESOURCES	REGIONAL DIRECTOR H.R.	Panama City, Panama
4/15/96		X	CHIQUITA TROPICAL PRODUCTS	LEGAL	VP LEGAL & GOVT AFFAIRS	San Jose, Costa Rica
4/24/96			COBAL	OPERATIONS	DIV. SUPT. AGRICULTURE	San Jose, Costa Rica
4/24/96		X	TELA RAILROAD COMPANY	CONTROLLER	ASST. CONTROLLER	La Lima, Honduras
3/20/96			CHIQUITA BRANDS CO., N.A.	PROCESSED FRUIT INGREDI	GENERAL MANAGER-PFI	Cincinnati, OH
3/28/96			GREAT WHITE FLEET	OPERATIONS	VP ALLOCATION	Antwerp, Belgium
3/22/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIR. HR SYSTEMS & ADMIN	Cincinnati, OH
3/22/96			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
4/15/96		X	CIA. FRUTERA DE SEVILLA	ADMINISTRATION	CHIEF ADMINISTRATIVE OFFICER	Medellin, Colombia
3/22/96			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Cincinnati, OH
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	AUDIT MANAGER	Cincinnati, OH
5/1/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Eden Prairie, MN
4/4/96			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	DIRECTOR CORP. RISK MGT.	Cincinnati, OH
4/1/96			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	EXEC. V.P. CHIEF ADM. OFFICER	Cincinnati, OH
3/28/96			FRUPAC	SALES	ACCOUNT MGR.	Philadelphia, PA
3/28/96			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	SR. VICE PRESIDENT/REGIONAL MANAGER	San Jose, Costa Rica
3/18/96			CHIQUITA BRANDS CO., N.A.	TRANSPORTATION SERVICE	MANAGER INLAND TRANSPORTATION	Cincinnati, OH
4/1/96			FRIDAY CANNING CORPORATION	OPERATIONS	SENIOR VICE PRESIDENT	New Richmond, WI

CBI-V1-001-005606

Confidential Treatment
Request by Chiquita Brands

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1996

REPORT DUE: APRIL 15, 1996

REC'D RESPONSE	NAME	XIF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	VICE PRESIDENT INTERNAL AUDIT	Cincinnati, OH
4/15/96			FRUPAC	OPERATIONS	GENERAL MANAGER	Santiago, Chile
4/19/96			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASST. GENERAL COUNSEL	Cincinnati, OH
3/20/96			CHIQUITA BRANDS, INC.	MARITROP	MANAGER M & S	Cincinnati, OH
3/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	DIRECTOR CORPORATE SERVICES	Cincinnati, OH
4/1/96			WORTH PLANTATIONS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Innisfail, Queensland, Australia
3/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	MANAGER TAX	Cincinnati, OH
3/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	DIRECTOR CASH OPERATIONS	Cincinnati, OH
4/4/96			CHIQUITA BANANA COMPANY, B.V.	MARKETING	MGR. RUPEN. & TECH. SERV.	Breda, Netherlands
3/20/96			CHIQUITA BRANDS, INC.	OPERATIONS	AVP FINANCE & PLANNING	Cincinnati, OH
4/1/96		X	POLYMER UNITED	OPERATIONS	VICE PRESIDENT POLYMER PANAMA	Panama City, Panama
3/18/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER CLIENT SERVER	Cincinnati, OH

CBI-VI-001-005607

1CHQ6-001043

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JANUARY 1 - MARCH 31, 1996

REPORT DUE: APRIL 15, 1996

Confidential Treatment
Request by Chiquita Brands

REC'D RESPONSE	NAME	XIF PMT, RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
CONFIDENTIAL COMPANIES						
4/4/96			COAST CITRUS		GENERAL MANAGER	clo J. Mardis ONLY
4/1/96			COAST CITRUS		PRESIDENT	clo J. Mardis ONLY
4/1/96			COAST CITRUS			clo J. Mardis ONLY
4/15/96			CASTELLINI COMPANY		PRESIDENT	clo J. Mardis ONLY
4/1/96			MENEU DISTRIBUTION, S.A.		MANAGING DIRECTOR	Valencia, Spain
3/18/96			MENEU DISTRIBUTION, S.A.		FINANCIAL MANAGER	Valencia, Spain
4/15/96			CASTELLINI COMPANY		TREASURER	clo J. Mardis ONLY
4/4/96			THEODOREIS & SONS BANANA CO.		PRESIDENT	Allentown, PA

CBI-V1-001-005608

1CHQ6-001044

06-May-96

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Confidential Treatment
Request by Chiquita Brands

**QUARTERLY PAYMENTS
FCPA REPORTING
SECOND QUARTER OF 1996
SUMMARY**

During the second quarter of 1996, we had 100% reporting compliance from the 426 employees required to report under the FCPA. Payments were reported by 12 companies in six countries. Aggregate payments by company ranged between \$25 and \$26,291.

Total payments reported during the second quarter of 1996 were \$67,411 as compared to \$58,895 for the second quarter of 1995.

1CHQ6-001045

CBI-V1-001-005609

Confidential Treatment
Request by Chiquita Brands

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

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR	2ND QTR	1996	1996
		1996	1996	FIRST HALF	FIRST HALF
COLOMBIA					
Compania Frutera de Sevilla	Banana Operations	6,640	3,770	9,310	49,885
COSTA RICA					
Cobal	Banana Operations	3,317	196	3,513	674
Chiquita Tropical Products	Markets Tropical Fruit	147	0	147	695
Chiriqui Land Company	Banana Operations	2,150	980	3,130	5,490
Numar	Oil Palm Products	0	0	0	88
Palma Tica	Oil Palm Cultivation	0	0	0	4,851
Unimar	Oil Palm Products	0	0	0	642
	Sub-total	5,814	1,176	6,790	12,440
GUATEMALA					
Cobigua	Banana Operations	3,138	3,830	6,968	3,820
HONDURAS					
Agricola de Rio Tinto	Processed Banana Products	1,002	2,433	3,435	196
Cobalisa	Banana Operations	5,390	6,221	11,611	14,444
San Alejo Oil Palm Operations	Oil Palm Cultivation	409	918	1,327	641
Tela Railroad	Banana Operations	98,023	26,291	124,314	34,594
	Sub-total	104,824	35,863	140,687	49,875
PANAMA					
Chiriqui Land Company	Banana Operations	30,159	22,246	52,405	37,236
Polymer Extrusion, S.A.	Plastic Products	896	25	921	1,383
	Sub-total	31,055	22,271	53,326	38,619
UNITED STATES					
Chiquita Brands International, Inc.		740	601	1,241	666
TOTAL PAYMENTS		150,911	67,411	218,322	155,204

CBI-V1-001-005610

1CBQ6-001046

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1996 (US\$)Confidential Treatment
Request by Chiquita Brands

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

CBI-VI-001-005611

Exchange Rate: .0009334

1CHQ6-001047

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Costa Rica	COBAL	111	Health and Labor Officials	Providing meals for health and labor inspections.
		85	Police	Donation of appliances.
	Sub-total	196		
	Chiriqui Land Co. (Bocas Division)	980	Customs and Immigration Inspectors and Security Agents	Facilitating payments for police protection and customs clearances.
Total Payments		<u>1,176</u>		

CBI-V1-001-005612

1CHQ6-001048

Exchange Rate .0058

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Guatemala	COBIGUA	3,830	Customs Officials	Facilitating payments.
Total Payments		<u>3,830</u>		

CBI-V1-001-005613

Exchange Rate: .16388

1CBQ6-001049

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1996 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Honduras	Agricola de Rio Tinto	2,433	Customs and Commerce Officials	Lunch and transportation expenses provided to facilitate product inspection.
	COBALISA	6,221	Armed Forces	Security of managed farm facilities.
	Tela Railroad Company (Oil Palm)	918	Armed Forces	Donations of fuel in exchange for security services.
	Tela Railroad Company (Bananas)	85	Postal Officials	Payment for expediting company mail.
		13,561	Armed Forces	Facilitating payments of cash, fuel, and meals for security and police protection.
		3,794	Customs Officials	Facilitating payments of cash and fuel.
		532	Government Ecology Foundation	Donation of fuel and pamphlets.

CBI-V1-001-005614

1CBQ6-001050

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1996 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Honduras (Continued)	Tela Railroad Company (Bananas)	819	Government Auditors	Travel expenses to facilitate audit process.
		7500	Finance Minister	Facilitate attendance at OMC meeting.
	Sub-total	26,291		
Total Payments		<u>35,863</u>		

CBI-V1-001-005615

1CHQ6-001051

Exchange Rate: .105

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1996 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Panama	Chiriqui Land Company	41	National Director of Bañanas, Minister of Commerce, and General Director-National Passport Office	Meals purchased related to discussions of various banana related issues.
	Armuelles Division	3,843	Quarantine, Customs and Immigration Inspectors	Verification of materials received, inspection/disinfection of ships/ containers/planes and receiving vessels after working hours.
		6,710	Police, Presidential Press, INAFORP, Lechoza Farm School, Labor, Port and Immigration Officials	Charitable donations of building materials, beverages, sports uniforms, travel expenses, lodging and conference facilities at company guest house.
	Bocas Division	11,652	Customs, Immigration Inspectors and Security Agents	Facilitating payments for police protection and customs clearances.
	Sub-total	22,246		
	Polymer Group - Panama	25	Health Center and Job Skills Center	Charitable contributions of products.
Total Payments		<u>22,271</u>		

CBI-V1-001-005616

1CHQ6-001052

000025506

CHIQUITA NSD

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
SECOND QUARTER, 1996 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
United States	Chiquita Brands International, Inc.	501	Foreign Relations Officials	Expenses related to meals provided during meetings to discuss European banana quota issues.
Total Payments		<u>501</u>		

CBI-VI-001-005617

1CHQ6-001053

000025507

CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands

REPORT DUE: JULY 15, 1996

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD APRIL 1 - JUNE 30, 1996

REC'D RESPONSE	NAME	IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
7/15/96			FRUPAC	OPERATIONS	EXPORTS MANAGER	Santiago, Chile
8/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MANAGER	Cincinnati, OH
8/1/96		X	CHIQUITA TROPICAL PRODUCTS	LEGAL	VICE PRESIDENT LEGAL COUNSEL	Panama City, Panama
7/3/96			CHIRIQUI LAND COMPANY	OPERATIONS	TOC COORDINATOR	Armuéles, Panama
7/11/96			CHIQUITA TROPICAL PRODUCTS	LEGAL	DIRECTOR LEGAL	San Jose, Costa Rica
8/24/96			FRUPAC	OPERATIONS	DIRECTOR OPERATIONS	San Jose, Costa Rica
8/24/96			TELA RAILROAD COMPANY	LEGAL	LEGAL DEPARTMENT DIRECTOR	San Pedro Sula, Honduras
8/24/96			GREAT WHITE FLEET	TECHNICAL	TECHNICAL SUPERINTENDENT	Antwerp, Belgium
7/3/96			CHIQUITA BANANA COMPANY, B.V.	MARKETING	AREA DIRECTOR - SCANDANAVIA	Helsinki, Finland
7/18/96			CHIRIQUI LAND COMPANY	OPERATIONS	DIV. SUPERINTENDENT AGRI.	Bocas, Panama
7/3/96			CIA. FRUTERA DE SEVILLA	OPERATIONS	PROJECT MANAGER	Medellin, Colombia
7/15/96			POLYMER	SALES	DIRECTOR SALES	San Jose, Costa Rica
8/1/96			COBAL	OPERATIONS	SAFETY SUPERINTENDENT	San Jose, Costa Rica
7/3/96			TELA RAILROAD COMPANY	OPERATIONS	MANAGER TECHNICAL SERVICES/MIS	La Lima, Honduras
7/11/96			CIA. FRUTERA DE SEVILLA	OPERATIONS	PRODUCTION MANAGER	Santa Marta, Colombia
7/18/96			CHIQUITA BRANDS, INC.	OPERATIONS	VP TROPICAL BUSINESS DEVELOPMENT	Martinique, FWI
7/3/96			FRUPAC	ACCOUNTING	MIS MGR.	Philadelphia, PA
8/24/96			CHIQUITA BRANDS CO., N.A.	ACCOUNTING	CREDIT & CLAIMS	Cincinnati, OH
7/13/96			CBP-PROCESSED FRUIT INGREDIENTS	OPERATIONS	GM PROCESSED BANANA MANUFACTURING	San Jose, Costa Rica
8/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SECURITY	DIRECTOR, SECURITY	Cincinnati, OH
7/23/96			CHIQUITA TROPICAL PRODUCTS	LEGAL	ASSISTANT DIRECTOR LEGAL AND GOVT AFFAIRS	Panama City, Panama
7/11/96		X	COBAL	OPERATIONS	MGR. LABOR RELATIONS	San Jose, Costa Rica
7/3/96			CHIQUITA BRANDS CO., N.A.	TRANSPORTATION SERVICES	MANAGER LINER SERVICES-GULF	Cincinnati, OH
7/11/96			CHIQUITA BRANDS, INC.	PACK & ENG SERVICES	SR. MGR. PACKING	San Jose, Costa Rica
8/24/96			CHIQUITA BRANDS, INC.	PROCESSED FOODS	COO PROCESSED FOODS	Cincinnati, OH
7/23/96			CHIQUITA BRANDS, INC.	INLAND TRANSPORTATION	DIRECTOR, TERMINAL OPERATIONS	Newark, N.J.
7/3/96			CHIQUITA BANANA INTERNATIONAL	CONTROLLER	CONTROLLER - SOUTH EUROPE	Rome, Italy
7/11/96		X	TELA RAILROAD COMPANY	PROCESSED FOODS	GENERAL MANAGER SAN ALEJO	San Alejo, Honduras
7/18/96			CALIFORNIA DAY FRESH	EXECUTIVE	GENERAL MANAGER	Glendale, CA
7/3/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	DIVISION CONTROLLER	Crisolbal, Panama
8/24/96			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	SR. VICE PRESIDENT	Antwerp, Belgium
8/24/96			FRUPAC	SALES	PRODUCT MGR.	Lake Forest, CA
7/3/96			CHIQUITA BRANDS CO., N.A.	MARKETING	SR. ACCOUNT MANAGER	Charlotte, NC
7/11/96			COBIGUA	OPERATIONS	PRODUCTION MANAGER	Puerto Barrios, Guatemala
7/15/96		X	CIA. AGRICOLA DE RIO TINTO, S.A.	OPERATIONS	GENERAL MANAGER	San Pedro Sula, Honduras
7/11/96			COBIGUA	OPERATIONS	PRODUCTION MANAGER	Puerto Barrios, Guatemala
7/18/96			CHIRIQUI LAND COMPANY	OPERATIONS	TOC COORDINATOR	Bocas, Panama
7/11/96			CHIQUITA BANANA COMPANY, B.V.	MARKETING	AREA DIRECTOR, GERMANY	Cologne, Germany
7/11/96			COBIGUA	OPERATIONS	CHIEF ADMINISTRATIVE OFFICER	Guatemala City, Guatemala
7/11/96			CHIQUITA TROPICAL PRODUCTS	TREASURY	DIRECTOR, LATIN AMERICAN TREASURY	Guatemala City, Guatemala
8/24/96			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. VICE PRESIDENT	San Jose, Costa Rica
8/24/96			CHIQUITA BRANDS, INC.	TERMINAL OPERATIONS	PORT MANAGER & GENERAL CARGO	Gulfport, MS
7/11/96			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	V.P. & COUNTRY MANAGER	San Jose, Costa Rica
7/3/96			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	V.P. FINANCE & PLANNING	Cincinnati, OH
7/3/96			CHIQUITA BRANDS, INC.	WESTERN COMMERCIAL	MANAGER RAW M & I PROC.	San Jose, Costa Rica
8/24/96			CHIQUITA BRANDS CO., N.A.	ACCOUNTING	MANAGER FINANCE	Cincinnati, OH
8/24/96			CHIQUITA BRANDS CO., N.A.	CBNA BANANA SALES	REGION SALES MANAGER	Pleasanton, CA
8/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MFG. FINANCIAL ADMIN & CONTROLS	Cincinnati, OH
7/3/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR SUPPORT SERVICES	Cincinnati, OH
7/3/96			CHIQUITA BRANDS, INC.	OPERATIONS	MGR. FINANCIAL PLANNING	Cincinnati, OH
8/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	SENIOR COUNSEL	Cincinnati, OH
8/24/96			GREAT WHITE FLEET	OPERATIONS	DIR. SHIP MGMT & ENG.	Antwerp, Belgium
8/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE PLANNING	CORPORATE PLANNER	Cincinnati, OH
7/3/96			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE PLANNING	AVP CORPORATE PLANNING	Cincinnati, OH
7/23/96			CHIQUITA BRANDS, INC.	OPERATIONS	SENIOR DIRECTOR BANANA TECH. SER.	Cincinnati, OH
7/11/96			CHIQUITA TROPICAL PRODUCTS	CONTROLLER	INTERNAL CONTROL/TAX MGR.	San Jose, Costa Rica
7/11/96			POLYMER de COSTA RICA	OPERATIONS	DIRECTOR MANUFACTURING	San Jose, Costa Rica

CBI-V1-001-005618

1CHQ6-001054

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD APRIL 1 - JUNE 30, 1996

Confidential Treatment
Request by Chiquita Brands

REPORT DUE: JULY 15, 1996

REC'D RESPONSE	NAME	A IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
62498			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	MANAGER MARINE CLAIMS	Cincinnati, OH
711198			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. PACKAGING ENG.	San Jose, Costa Rica
71398			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. PROJECT ANALYST	San Jose, Costa Rica
711898			CHIRIQUI LAND COMPANY	LEGAL	MANAGER INDUSTRIAL RELATIONS	Bocas, Panama
711198			POLYMER de COSTA RICA	OPERATIONS	PRODUCTION MANAGER	San Jose, Costa Rica
711598			CHIQUITA BRANDS, INC.	CONTROLLER	DIRECTOR CORPORATE ACCOUNTING	Cincinnati, OH
71398			CHIRIQUI LAND COMPANY	LEGAL	LEGAL COUNSEL	Amueles, Panama
62498			CHIQUITA BRANDS CO., N.A.	CB-IA BANANA SALES	DIVISION V.P. SALES WESTERN DIVISION	Costa Mesa, CA
62498			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	RELOCATION COORDINATOR	Cincinnati, OH
71398			CHIQUITA BRANDS CO., N.A.	CB-IA BANANA SALES	REGION SALES VICE PRESIDENT	Costa Mesa, CA
711898			CHIRIQUI LAND COMPANY	ENGINEERING	DIRECTOR CIVIL ENGINEER	Bocas, Panama
711598			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPT. LABOR RELATIONS	Bocas, Panama
62498			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER, INFORMATION SERVICES	Cincinnati, OH
711198		X	COBISUA	CONTROLLER	CONTROLLER	Guatemala City, Guatemala
711198			CHIQUITA TROPICAL PRODUCTS	MIS	TECH SUPPORT COORD.	San Jose, Costa Rica
711898		X	CHIRIQUI LAND COMPANY	OPERATIONS	GENERAL MANAGER	Bocas, Panama
711198			COBISUA	OPERATIONS	PRODUCTION MANAGER	Puerto Barrios, Guatemala
62498			CHIQUITA BANANA INTERNATIONAL	MARKETING	SR. DIRECTOR SALES & MARKETING	Geneva, Switzerland
62498			CHIQUITA BANANA INTERNATIONAL	MARKETING	COUNTRY MANAGER - GREECE	Athens, Greece
71398			SPIERS, N.V.	CONTROLLER	CONTROLLER	Antwerp, Belgium
62498			CHIQUITA BRANDS CO., N.A.	TRANSPORTATION SERVICES	LINER SERVICES - EAST	Cincinnati, OH
711198			FRUPAC	FRUPAC	V.P. SALES FRUPAC	Philadelphia, PA
62498			CHIQUITA BRANDS, INC.	CONTAINER MAINTENANCE	MGR. CONTAINER MAINT.	Wilmington, DE
71398			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	DIRECTOR FINANCE	Cincinnati, OH
71398			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. PORT SUPERINTENDENT	Amueles, Panama
62498			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	CHIEF OPERATING OFFICER	Cincinnati, OH
62498			CHIQUITA BRANDS CO., N.A.	LOGISTICS	MGR. TECHNICAL SERVICES	Wilmington, DE
71398			GREAT WHITE FLEET	FINANCE	MANAGER FINANCIAL PLANNING & ANALYSIS	Antwerp, Belgium
62498			COBAL	OPERATIONS	SUPERINTENDENT EXPERIMENTS	San Jose, Costa Rica
71398			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	SR. VICE PRESIDENT	Rome, Italy
62498			TELA RAILROAD COMPANY	OPERATIONS	MGR. PRODUCTION - COBALISA	La Lima, Honduras
711898			CHIQUITA BRANDS, INC.	MARITROP	SUPERVISOR, ACCOUNTING & FINANCE	Cincinnati, OH
62498			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	MANAGER - CORPORATE SERVICES	Cincinnati, OH
711598			FRUPAC	OPERATIONS	EAST COAST WAREHOUSE MGR	Philadelphia, PA
71398			CHIQUITA BANANA GROUP	PACKAGING	VICE PRESIDENT PACKAGING	San Pedro Sula, Honduras
62498			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	DIRECTOR AUDIT	Cincinnati, OH
711198			COBAL	OPERATIONS	MGR. PACKAG & HARVESTING	San Jose, Costa Rica
711198			COBAL	OPERATIONS	SUPT. SIGATOKA	San Jose, Costa Rica
711198			CHIQUITA BANANA INTERNATIONAL	MARKETING	DIRECTOR SALES & MARKET PLANNING-EUROPE	Geneva, Switzerland
71398			CIA. FRUTERA DE SEVILLA	OPERATIONS	MIS MANAGER	Santa Marta, Colombia
62498			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION ENGINEERING	Cincinnati, OH
62498			FRUPAC EUROPE	EXECUTIVE	DEPUTY GENERAL MANAGER	Gorinchem, Netherlands
62498			DELUCA HOLDINGS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Tully, Queensland, Australia
71398			CHIRIQUI LAND COMPANY	CONTROLLER	COUNTRY CONTROLLER	Panama City, Panama
62498			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	CORP. LICENSING/OPERATIONS MGR.	Cincinnati, OH
62498			CHIQUITA BRANDS, INC.	OPERATIONS	TECHNICAL SUPERINTENDENT	Cincinnati, OH
711598			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	DIRECTOR FINANCIAL REPORTING	Cincinnati, OH
62498			CHIQUITA BRANDS INTERNATIONAL, I.	FINANCE & OPS CONTROL	MANAGER FINANCIAL PLANNING	Cincinnati, OH
62498			CIL	OPERATIONS	MANAGER BANANA ALLOCATION	Antwerp, Belgium
711198			COBISUA	MIS	SR. MANAGER MIS	Guatemala City, Guatemala
711198			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MGR. TECHNICAL SERVICES	Cincinnati, OH
71398			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	SR. V.P. INTERNATIONAL & CTP DIVISION	Cincinnati, OH
62498			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	VICE PRESIDENT	Cincinnati, OH
711898			FRUIT EXPRESS PTY.	EXECUTIVE	DIRECTOR	Cavan, South Australia
711598			CHIQUITA BRANDS, INC.	MARKETING	MANAGER MARKETING DEVELOPMENT	Ismir, Turkey
71398			CHIQUITA ITALIA, S.p.A.	SALES	DIR. CTR/SOUTH SALES	Rome, Italy
711898			CALIFORNIA DAY FRESH FOODS	MARKETING	DIRECTOR SALES/MARKETING	Glendora, CA

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CBI-VI-001-005619

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD APRIL 1 - JUNE 30, 1996

REPORT DUE: JULY 16, 1996

REC'D RESPONSE	NAME	PNT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
7/23/96			CIA FRUTERA DE SEVILLA	ASST. CONTROLLER	ASSISTANT CONTROLLER	Medellin, Colombia
7/15/96			CHIQUITA BRANDS, INC.	OPERATIONS	DIRECTOR FINANCIAL PLANNING	Cincinnati, OH
7/3/96			CHIQUITA BRANDS, INC.	MARITROP	DIR. MATERIALS CONTROL	Cincinnati, OH
7/18/96			CIL	QUALITY ASSURANCE	DIRECTOR QA & TECH SERVICES	Antwerp, Belgium
7/3/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER MIS INTERNATIONAL	Cincinnati, OH
6/24/96			NORTH COAST RIPENERS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Brisbane, Queensland, Australia
7/11/96			CIA FRUTERA DE SEVILLA	LEGAL	DIRECTOR, LAW DEPARTMENT	Medellin, Colombia
7/3/96			CHIQUITA BRANDS ADELAIDE	EXECUTIVE	GENERAL MANAGER	Adelaide, Australia
7/11/96			POLYMER UNITED	MARKETING	REGIONAL DIR. SALE & MKTG	Panama City, Panama
6/24/96			CHIQUITA BRANDS CO., N.A.	PORT OPERATIONS	GENERAL MANAGER	Gulfport, MS
7/11/96			AMERICAN PRODUCE COMPANY	EXECUTIVE	PRESIDENT	Los Angeles, CA
7/11/96			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	DIRECTOR ENGINEERING	San Jose, Costa Rica
7/11/96			CHIQUITA TROPICAL PRODUCTS	LEGAL	LEGAL COUNSEL	San Jose, Costa Rica
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	PROJECT LEADER	Cincinnati, OH
7/11/96			CHIQUITA BRANDS CO., N.A.	CENTRAL DIVISION	V.P. TROPICAL QUALITY, PACKAGING & ENGINEERING	San Jose, Costa Rica
7/15/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGIONAL DIRECTOR	Mississauga, Ontario
7/3/96			FRUPAC	FRUPAC	V.P. FINANCE & ADMINISTRATION	Philadelphia, PA
7/3/96			CIA AGRICOLA DE GUAYAS	OPERATIONS	DIRECTOR OF OPERATIONS	Guayaquil, Ecuador
7/11/96			COBAL	CONTROLLER	CONTROLLER	San Jose, Costa Rica
7/3/96			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPERINTENDENT LABOR RELATIONS	Armuetles, Panama
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER SYSTEMS SOFTWARE	Cincinnati, OH
7/15/96		X	CHIRIQUI LAND COMPANY	OPERATIONS	GENERAL MANAGER	Armuetles, Panama
6/24/96			CHIQUITA S.A.	OPERATIONS	ALLOCATION MANAGER	Geneva, Switzerland
7/15/96		X	CIA FRUTERA DE SEVILLA	OPERATIONS	CONTROLLER	Medellin, Colombia
7/11/96			COBAL	OPERATIONS	DISTRICT SUPERINTENDENT	San Jose, Costa Rica
7/11/96			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
7/11/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MANAGER FINANCIAL REPORTING	Cincinnati, OH
7/3/96			FRIDAY CANNING CORPORATION	EXECUTIVE	PRESIDENT	New Richmond, WI
7/3/96			CIA AGRICOLA DEL GUAYAS	CONTROLLER	CONTROLLER	Guayaquil, Ecuador
7/18/96			CALIFORNIA DAY FRESH FOODS	OPERATIONS	DISTRIBUTION MANAGER	Glendora, CA
6/24/96			CHIQUITA BRANDS CO., N.A.	TRANSPORTATION SERVICES	ASST. V.P. TRANSPORTATION SERVICES	Cincinnati, OH
6/24/96			CHIQUITA BRANDS, INC.	MARITROP	VICE PRESIDENT	Cincinnati, OH
7/11/96			COPACSA	CONTROLLER	ASST. DIVISION CONTROLLER	Tapachula, Mexico
7/11/96			COBAL	OPERATIONS	MGR. LOGISTICS & SVCS.	San Jose, Costa Rica
7/3/96			CHIQUITA BRANDS SOUTH PACIFIC	FINANCE	DIR. FINANCE & ADMIN.	Camdenwell, Victoria, Australia
7/3/96			CHIQUITA BRANDS, INC.	OPERATIONS	V.P. FINANCE & ADMIN. CFO CB-NA	Cincinnati, OH
7/23/96			CHIQUITA BRANDS CO., N.A.	ACCOUNTING	ACCOUNTING MANAGER	Cincinnati, OH
7/3/96			FRUPAC	FRUPAC	GENERAL MANAGER	Philadelphia, PA
7/3/96			CHIQUITA BRANDS INTERNATIONAL, I.	ORG. EFFECTIVENESS	MANAGER ORG & HR DEVELOPMENT	Cincinnati, OH
6/24/96			CHIQUITA TROPICAL PRODUCTS	HUMAN RESOURCES	DIRECTOR HUMAN RESOURCES	San Jose, Costa Rica
6/24/96			POLYMER de COSTA RICA	FINANCE	DIRECTOR OF FINANCE	San Jose, Costa Rica
7/11/96			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	MANAGER TAX OPERATIONS	Cincinnati, OH
6/24/96			CHIQUITA BRANDS CO., N.A.	CONTAINER MAINTENANCE	MGR. CONTAINER MAINTENANCE	Gulfport, MS
7/3/96			DUNAND ET COMPAGNIE DES BANANES	EXECUTIVE	PRESIDENT, DIRECTOR GENERAL	Paris, France
7/11/96			CHIQUITA BRANDS, INC.	CONTROLLER	MANAGER INFORMATION SYSTEMS	Cincinnati, OH
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MGR HUMAN RESOURCES	Cincinnati, OH
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	MANAGER TELECOMMUNICATIONS	Cincinnati, OH
6/24/96			CHIQUITA BRANDS CO., N.A.	BANANA PRODUCT MGMT	MANAGER LOGISTICS	Cincinnati, OH
7/11/96			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Armuetles, Panama
6/1/96			CHIRIQUI LAND COMPANY	OPERATIONS	PROJECT MANAGER	Martinique, FWI
7/18/96			CHIRIQUI LAND COMPANY	OPERATIONS	PORT SUPERINTENDENT	Bocas, Panama
6/24/96			POLYMER	FINANCE	MGR. ACCOUNTING	San Jose, Costa Rica
7/11/96			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPT. LABOR RELATIONS	Bocas, Panama
7/3/96			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPERINTENDENT AGRIL	Armuetles, Panama
7/11/96			CHIQUITA TROPICAL PRODUCTS	LEGAL	LEGAL COUNSEL	San Jose, Costa Rica
7/11/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MANAGER HR	Cincinnati, OH
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH

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REPORT DUE: JULY 18, 1996

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD APRIL 1 - JUNE 30, 1996

Confidential Treatment
Request by Chiquita Brands

REC'D RESPONSE	NAME	TYPE PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
7/22/96			CHIKUITA BRANDS INTERNATIONAL, I.	CORPORATE AFFAIRS	VICE PRESIDENT-CORPORATE AFFAIRS	Cincinnati, OH
6/24/96			CHIKUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MGR. ACCOUNTING	Cincinnati, OH
6/24/96			CHIKUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	AUDITOR	Cincinnati, OH
7/3/96			CHIRICUI LAND COMPANY	TOC	TOC COORDINATOR	Amueles, Panama
6/24/96			CHIKUITA BRANDS CO., N.A.	CS-NA BANANA SALES	REGION SALES VP	Cincinnati, OH
6/24/96			CHIKUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	CORPORATE RISK MANAGER	Cincinnati, OH
7/3/96			CHIKUITA TROPICAL PRODUCTS	SALES	SENIOR ACCOUNT MANAGER	Duluth, GA
7/3/96			CHIKUITA BRANDS, INC.	OPERATIONS	SR. MANAGER ACCOUNTING	Cincinnati, OH
6/24/96			CHIKUITA BRANDS, INC.	OPERATIONS	SR. INDUSTRY ANALYST	Cincinnati, OH
7/3/96			CHIKUITA BRANDS, INC.	OPERATIONS	ASST. VICE PRESIDENT - CCG	Cincinnati, OH
6/24/96			CHIKUITA BRANDS CO., N.A.	CS-NA BANANA SALES	COO-EASTERN/WESTERN DIVISION	Cincinnati, OH
6/24/96			CHIKUITA BRANDS, INC.	MARITROP	MANAGER SUPPLY LOGISTICS	Cincinnati, OH
6/24/96			CHIKUITA BRANDS CO., N.A.	QUALITY ASSURANCE	DIRECTOR TECH SALES AND QUALITY ASSURANCE	Cincinnati, OH
7/3/96			CHIKUITA BRANDS CO., N.A.	INLAND TRANSPORTATION	DIR. CONTAINER OPERATIONS	Wilmington, DE
6/24/96			CHIKUITA BRANDS CO., N.A.	CHIKUITA BANANA N AMERICA	AVPICONTROLLER	Cincinnati, OH
6/24/96			CHIKUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	BENEFITS MANAGER	Cincinnati, OH
6/24/96			CHIKUITA BRANDS INTERNATIONAL, I.	LEGAL	SENIOR COUNSEL	Cincinnati, OH
7/11/96			CHIKUITA BRANDS, INC.	QUALITY/ENGINEERING	FIELD PACKAGING ENG.	San Jose, Costa Rica
6/24/96			CHIKUITA BRANDS, INC.	DOMESTIC ACCOUNTING	MANAGER PAYROLL	Cincinnati, OH
7/3/96			CHIKUITA BRANDS CO., N.A.	PROCESSED FOODS	DIVISION SALES MANAGER	Cincinnati, OH
7/18/96			FRUPAC	SALES	PRODUCT MGR.	Philadelphia, PA
7/18/96			CALIFORNIA DAY FRESH FOODS	EXECUTIVE	VICE PRESIDENT	Glendora, CA
6/24/96			CHIKUITA BRANDS, INC.	FAR & MIDDLE EAST	DIRECTOR, FAR EAST OPERATIONS	Cincinnati, OH
6/24/96			CHIKUITA BRANDS, INC.	EUWACP SOURCING	SR. DIRECTOR, QUALITY ASSURANCE	Cincinnati, OH
6/24/96			CHIKUITA BRANDS INTERNATIONAL, I.	MIS	DATA ADMINISTRATOR	Cincinnati, OH
7/11/96			CHIKUITA BRANDS CO., N.A.	ADMINISTRATION	CHIEF ADMINISTRATIVE OFFICER	Cincinnati, OH
6/24/96			CHIKUITA BRANDS INTERNATIONAL, I.	ORG. EFFECTIVENESS	MANAGER, MANAGEMENT DEVELOPMENT	Cincinnati, OH
7/3/96			BANANA SUPPLY CO.	EXECUTIVE	VICE PRESIDENT	Miami, FL
7/23/96			SOLAR AGUA FARMS	EXECUTIVE	PRESIDENT	Sun City, CA
7/18/96			CALIFORNIA DAY FRESH FOODS	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Glendora, CA
7/3/96			CHIKUITA BRANDS INTERNATIONAL, I.	MIS	V.P. INFORMATION SYSTEMS	Cincinnati, OH
7/3/96		X	CIA. FRUTERA DE SEVILLA	OPERATIONS	GENERAL MANAGER - MEDELLIN	Medellin, Colombia
7/11/96			CHIKUITA INTL SERVICES GROUP	OPERATIONS	DIRECTOR PORT OPERATIONS	Antwerp, Belgium
6/24/96			CHIKUITA BRANDS, INC.	MARITROP	MANAGER AGRICHEMICALS	Cincinnati, OH
7/3/96			CHIKUITA BRANDS, INC.	OPERATIONS	SR. EXECUTIVE VICE PRESIDENT CCG	Cincinnati, OH
6/24/96			CHIKUITA BRANDS INTERNATIONAL, I.	MIS	SR. DIRECTOR - INFORMATION SERVICES	Cincinnati, OH
6/24/96			CHIKUITA BRANDS CO., N.A.	BANANA PRODUCT MGMT	MANAGER CONTAINER FLEET OPS	Cincinnati, OH
6/24/96			CHIKUITA BRANDS INTERNATIONAL, I.	TREASURY	VICE PRESIDENT AND TREASURER	Cincinnati, OH
7/3/96			CHIKUITA BRANDS CO., N.A.	INLAND DISTRIBUTION	A.V.P. SALES PLANNING/CUSTOMER SERVICES	Cincinnati, OH
6/24/96			CHIKUITA BRANDS, INC.	PROCESSED FOODS	DIR. PLANNING & ANALYSIS	Cincinnati, OH
7/11/96			CHIKUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MGR MARKETING & MANAGEMENT	Cincinnati, OH
6/14/96			CHIKUITA BRANDS CO., N.A.	CS-NA BANANA SALES	REGION DIRECTOR WHOLESAL-NA EAST	St. Louis, MO
7/11/96			CHIKUITA BANANA INTERNATIONAL	MARKETING	REGION MANAGER - E. EUROPE	Prague, Czech Republic
6/24/96			MARITROP TRADING CORPORATION	ADMINISTRATION	REGIONAL DIRECTOR, MATERIALS & SUPPLY	San Jose, Costa Rica
6/24/96			CHIKUITA BRANDS CO., N.A.	SALES	DIRECTOR SALES AMERICAS	Cincinnati, OH
6/24/96			CHIKUITA BANANA INTERNATIONAL	EXECUTIVE	VICE PRESIDENT	Geneva, Switzerland
6/24/96			CHIKUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	VP CORPORATE HUMAN RESOURCES	Cincinnati, OH
7/18/96			CHIRICUI LAND COMPANY	CONTROLLER	EDP OPERATIONS COORDINATOR	Bocas, Panama
7/22/96		X	CHIRICUI LAND COMPANY	CONTROLLER	CHIEF ADMINISTRATIVE OFFICER	Bocas, Panama
6/24/96			CHIKUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	MANAGER ORG. DEV. & HUMAN RESOURCES	Cincinnati, OH
7/3/96			CIL	OPERATIONS	ASST. VICE PRESIDENT	Hamilton, Bermuda
7/11/96			POLYMER UNITED	FINANCE	DIRECTOR FIN. & ADMIN.	Panama City, Panama
6/24/96			CHIKUITA BRANDS, INC.	MARITROP	MANAGER, M & S	Cincinnati, OH
7/3/96			DUNAND ET COMPAGNIE DES BANANES	MARKETING	DIRECTOR SALES & MARKETING	Paris, France
7/3/96			DUNAND ET COMPAGNIE DES BANANES	EXECUTIVE	SECRETARY GENERAL	Paris, France
6/24/96			CHIKUITA BRANDS INTERNATIONAL, I.	MIS	PROJECT LEADER	Cincinnati, OH
7/11/96			CHIKUITA BRANDS, INC.	EUWACP SOURCING	VICE PRESIDENT	Cincinnati, OH

CBI-V1-001-005621

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REPORT DUE: JULY 16, 1994

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD APRIL 1 - JUNE 30, 1996Confidential Treatment
Request by Chiquita Brands

CBI-VI-001-005622

REC'D RESPONSE	NAME	PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
7/15/96			PROGRESSIVE PRODUCE CO.	FINANCE	ASST. VICE PRESIDENT FINANCE	Los Angeles, CA
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	MANAGER, TAX OPS	Cincinnati, OH
7/11/96			COBAL	TREASURY	TREASURER	San Jose, Costa Rica
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	SECRETARY'S OFFICE	ASST. GENERAL COUNSEL & ASST. SECRETARY	Cincinnati, OH
7/3/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR DATA ADMINISTRATION	Cincinnati, OH
7/3/96			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	ASST. V.P. TAXATION	Cincinnati, OH
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	CHAIRMAN & CEO	Cincinnati, OH
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	EXECUTIVE	PRESIDENT AND CHIEF OPERATING OFFICER	Cincinnati, OH
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Cincinnati, OH
7/18/96			CHIQUITA BRANDS CO., N.A.	FINANCE	DIRECTOR, AFFILIATE ACCT.	Antwerp, Belgium
7/11/96			GREAT WHITE FLEET	MARKETING	DIRECTOR SALES ADMINISTRATION	Cincinnati, OH
6/24/96			POLYMER de COSTA RICA	OPERATIONS	DIR. PROCUREMENT & MATERIALS MGMT.	Antwerp, Belgium
7/11/96			DUNAND ET COMPAGNIE DES BANANES	OPERATIONS	MGR. PRODUCTION SERVICES	San Jose, Costa Rica
7/11/96			CHIQUITA BRANDS INTERNATIONAL, I.	EXECUTIVE	CHIEF FINANCIAL OFFICER	Paris, France
7/15/96			COBAL	MIS	MANAGER, INFORMATION ENGINEERING	Cincinnati, OH
7/3/96			CHIQUITA BRANDS CO., N.A.	OPERATIONS	DISTRICT SUPERINTENDENT	San Jose, Costa Rica
7/3/96			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	MANAGER TECHNICAL SERVICES	Cincinnati, OH
7/15/96			MENEU	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Lynbrook, NY
6/24/96			CHIQUITA BRANDS CO., N.A.	CONTROLLER	DIRECTOR - FINANCIAL PLANNING	Valencia, Spain
7/11/96			COBAL	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Pleasanton, CA
7/15/96			CHIQUITA BRANDS, INC.	OPERATIONS	GENERAL MANAGER	San Jose, Costa Rica
7/11/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	CONTROLLER	Cincinnati, OH
7/3/96			CHIRIQUI LAND COMPANY	HUMAN RESOURCES	MANAGER BENEFITS	Cincinnati, OH
7/3/96			CHIRIQUI LAND COMPANY	OPERATIONS	REGIONAL SIGATOKA SUPT.	Amueles, Panama
6/24/96			CHIRIQUI LAND COMPANY	QUALITY ASSURANCE	MGR. QUAL. ASSURANCE	Antwerp, Belgium
7/11/96			CHIRIQUI LAND COMPANY	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Cincinnati, OH
7/11/96			CHIRIQUI TROPICAL PRODUCTS	OPERATIONS	DIR. CAP. INVESTMENT & PURCHASING	San Jose, Costa Rica
7/11/96			COBAGUA	OPERATIONS	GENERAL MANAGER, COBAGUA	Guatemala City, Guatemala
7/15/96			TELA RAILROAD COMPANY	CONTROLLER	CONTROLLER	La Lima, Honduras
7/25/96			COBAL	OPERATIONS	EXPORT SUPERINTENDENT	San Jose, Costa Rica
7/3/96			AMERICAN PRODUCE COMPANY	EXECUTIVE	CFO	Los Angeles, CA
6/24/96			TELA RAILROAD COMPANY	OPERATIONS	SENIOR PRODUCTION MANAGER	La Lima, Honduras
7/15/96			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Bocas, Panama
7/3/96			CHIRIQUI LAND COMPANY	ENGINEERING	MECHANICAL SUPT.	Amueles, Panama
7/3/96			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	V.P. TAX	Cincinnati, OH
6/24/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	MANAGER WHOLESALE BUSINESS - NA WEST	Bohett, WA
7/3/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR TELECOMMUNICATIONS	Cincinnati, OH
7/3/96			CHIRIQUI LAND COMPANY	OPERATIONS	PRODUCTION MANAGER	Amueles, Panama
7/11/96			COBAGUA	OPERATIONS	MGR. TECH SERVICES	Guatemala City, Guatemala
7/15/96			COBAL	OPERATIONS	MGR. PACKAGING OPS	San Jose, Costa Rica
6/24/96			CHIQUITA BRANDS CO., N.A.	CONTAINER MAINTENANCE	MANAGER CONTAINER MAINTENANCE	Freeport, TX
7/15/96			MUNDIMAR	CONTROLLER	CONTROLLER	San Jose, Costa Rica
7/18/96			CHIRIQUI LAND COMPANY	LEGAL	DIVISION LAWYER	Bocas, Panama
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIRECTOR - ORGANIZATIONAL EFFECTIVENESS	Cincinnati, OH
7/11/96			CHIRIQUI TROPICAL PRODUCTS	OPERATIONS	MANAGER PURCHASING - CTP	San Jose, Costa Rica
6/24/96			CHIRIQUI BRANDS, INC.	MARITROP	DIRECTOR PACKAGING MTRL & SUPPLY	Cincinnati, OH
7/3/96			CHIRIQUI LAND COMPANY	CONTROLLER	ASST. CONTROLLER	Amueles, Panama
7/11/96			COBAL	OPERATIONS	TOC COORDINATOR	San Jose, Costa Rica
6/24/96			CHIQUITA BRANDS CO., N.A.	OPERATIONS	MGR. PROCESS IMPROVEMENT	San Jose, Costa Rica
7/15/96			CALIFORNIA DAY FRESH FOODS	CB-NA BANANA SALES	V.P. SALES	Cincinnati, OH
7/3/96			CHIQUITA BRANDS CO., N.A.	OPERATIONS	INV. MANAGER	Glendora, CA
6/24/96			CHIQUITA BRANDS MELBOURNE PTY LTD	EXECUTIVE	REGION DIRECTOR	Houston, TX
7/3/96			CHIRIQUI LAND COMPANY	MARITROP	MANAGING DIRECTOR	Footscray, Victoria, Australia
7/11/96			BANANA SUPPLY CO.	EXECUTIVE	MANAGER MATERIALS & CONTROL	Cincinnati, OH
7/3/96			CHIRIQUI LAND COMPANY	CONTROLLER	PRESIDENT	Miami, FL
7/3/96			CHIRIQUI LAND COMPANY	CONTROLLER	CONTROLLER	Bocas, Panama
7/3/96			CHIRIQUI LAND COMPANY	CONTROLLER	MANAGER EDP	Amueles, Panama

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Confidential Treatment
Request by Chiquita Brands

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD APRIL 1 - JUNE 30, 1996

REPORT DUE: JULY 15, 1996

CBI-VI-001-005623

REC'D RESPONSE	NAME	X IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
8/1/96		X	COBALISA	EXECUTIVE	GENERAL MANAGER	La Lima, Honduras
7/3/96			CHIKUITA BRANDS CO., N.A.	PROCESSED FOODS	DIRECTOR DEVELOPMENT	Cincinnati, OH
8/24/96			CHIKUITA BRANDS INTERNATIONAL, I	INTERNAL AUDIT	MANAGER AUDIT	Cincinnati, OH
7/3/96			CHIRICUI LAND COMPANY	OPERATIONS	AREA SUPT.	Amueles, Panama
8/24/96			CHIKUITA BRANDS INTERNATIONAL, I	LEGAL	VICE PRESIDENT, GENERAL COUNSEL AND SECRETARY	Cincinnati, OH
8/24/96			CHIKUITA TROPICAL PRODUCTS	OPERATIONS	SR. V.P. CBNA	San Jose, Costa Rica
7/3/96			CHIKUITA BRANDS INTERNATIONAL, I	CORPORATE SECURITY	L.A. SECURITY COORDINATOR	San Jose, Costa Rica
8/24/96			CHIKUITA BRANDS CO., N.A.	SALES	REGIONAL DIRECTOR	Cincinnati, OH
8/24/96			CHIKUITA BRANDS CO., N.A.	CBNA BANANA SALES	DIR. CORP. SALES & CUSTOMER SERVICE	Cincinnati, OH
7/3/96			CHIKUITA BANANA INTERNATIONAL	EXECUTIVE	EXECUTIVE VICE PRESIDENT	Geneva, Switzerland
7/3/96			TELA RAILROAD COMPANY	OPERATIONS	GENERAL MANAGER	La Lima, Honduras
7/11/96		X	CHIKUITA BRANDS INTERNATIONAL, I	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
8/24/96			CHIKUITA BRANDS INTERNATIONAL, I	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
8/24/96			CHIKUITA BRANDS CO., N.A.	PACKAGED GOODS	CONTROLLER	Cincinnati, OH
7/3/96			CHIKUITA BRANDS INTERNATIONAL, I	TAX	DIRECTOR TAX OPERATIONS	Cincinnati, OH
7/23/96			OPERATIONS	DIRECTOR		Glendora, CA
7/11/96			CALIFORNIA DAY FRESH FOODS	PROCESSED FOODS	MGR. PRODUCT & PROCESS DEVELOPMENT	Cincinnati, OH
8/24/96			CHIKUITA BRANDS CO., N.A.	OPERATIONS	PROCESS IMPROVEMENT COORDINATOR	Bocas, Panama
7/18/96			CHIRICUI LAND COMPANY	QUALITY ASSURANCE	DIRECTOR QUALITY CONTROL	Amueles, Panama
7/3/96			CHIRICUI LAND COMPANY	OPERATIONS	PRESIDENT	Antwerp, Belgium
8/24/96			GREAT WHITE FLEET	CONTROLLER	ASST V.P. TRANSPORTATION ACCTG.	Antwerp, Belgium
7/3/96			GREAT WHITE FLEET	FINANCE	DIRECTOR, ACCOUNTING	Antwerp, Belgium
7/11/96			CHIKUITA BRANDS INTERNATIONAL, I	HUMAN RESOURCES	DIRECTOR BENEFITS AND COMPENSATION	Cincinnati, OH
7/11/96			CHIKUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. ADM. SERVICES	San Jose, Costa Rica
7/3/96			CHIKUITA ITALIA, S.p.A.	SALES	DIRECTOR SALES/NORTH	Milan, Italy
7/11/96			POLYMER UNITED	OPERATIONS	REGIONAL DIRECTOR MANUF.	Panama City, Panama
7/11/96			POLYMER	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica
7/11/96			AMERICAN PRODUCE	EXECUTIVE	VP TROPICAL FRUIT	Los Angeles, CA
7/11/96			CHIKUITA BRANDS INTERNATIONAL, I	LEGAL	SENIOR COUNSEL	Cincinnati, OH
7/11/96			CHIKUITA BRANDS INTERNATIONAL, I	MIS	SR. DIR INTL. & ACQUISITION SUPPORT	Cincinnati, OH
7/3/96			FRUPAC	SALES	ACCOUNT MGR.	Philadelphia, PA
7/11/96			CIA, PROCESSADORA DE FRUTAS	CONTROLLER	ASST. CONTROLLER	Bocas, Panama
7/3/96			CHIRICUI LAND COMPANY	TRANSPORT/EXPORT	SUPT. TRANS/EXPORT	Amueles, Panama
7/11/96			CHIKUITA BRANDS, INC.	FAR & MIDDLE EAST	DIRECTOR FINANCE & ACCTG.-FAR EAST REGION	Cincinnati, OH
8/24/96			CHIKUITA BRANDS INTERNATIONAL, I	ORG. EFFECTIVENESS	CONSULTANT, OD & TGC	Cincinnati, OH
7/3/96			FRIDAY CANNING CORPORATION	SALES	INTL. SALES MGR.	New Richmond, WI
8/24/96			BRUGOM EN VISSER, B.V.	EXECUTIVE	CONTROLLER	Netherlands
7/11/96			POLYMER	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica
7/11/96			COBAL	OPERATIONS	MANAGER FINANCIAL ANALYSIS	San Jose, Costa Rica
7/11/96		X	CHIRICUI LAND COMPANY	CONTROLLER	ASST. CONTROLLER	Bocas, Panama
7/11/96			CHIKUITA BRANDS, INC.	OPERATIONS	CHIEF PILOT	Bocas, Panama
7/11/96			CHIKUITA BRANDS CO., N.A.	CBNA BANANA SALES	SR. ACCOUNT MANAGER	Portland, OR
8/24/96			CHIKUITA BRANDS CO., N.A.	CBNA BANANA SALES	REGION MANAGER	Houston, TX
7/11/96			CIA, FRUTERA DE SEVILLA	LEGAL	LEGAL COUNSEL	Sanita Marta, Colombia
7/3/96			CHIKUITA BRANDS CO., N.A.	PROCESSED FRUIT INGRED.	CONTROLLER	Cincinnati, OH
7/11/96			CHIKUITA BRANDS INTERNATIONAL, I	LEGAL	VICE PRESIDENT LABOR RELATIONS	Cincinnati, OH
7/23/96		X	CHIKUITA BRANDS INTERNATIONAL, I	OPERATIONS	AGRI. SERVICES MANAGER	Tapachula, Mexico
7/11/96			COPACSA	PROCESSED FRUIT INGRED.	TECH SALES MGR	Breda, Netherlands
7/11/96			CHIKUITA BANANA COMPANY, B.V.	ADMINISTRATION	V.P. CHIEF FINANCIAL OFFICER	Cincinnati, OH
7/3/96			CHIKUITA BRANDS INTERNATIONAL, I	SALES & MARKETING	VICE PRESIDENT	New Richmond, WI
7/3/96			FRIDAY CANNING CORPORATION	CONTROLLER	CONTROLLER	San Diego, DR
7/11/96			AGROINDUSTRIAL LOS LAGOS	QUALITY/ENGINEERING	MGR. PACK TECH CENTER	San Jose, Costa Rica
7/11/96			CHIKUITA BRANDS, INC.	ENGINEERING	CHIEF OF ENGINEERING	Bocas, Panama
7/11/96			CHIRICUI LAND COMPANY	TREASURY	CORPORATE PLANNER	Cincinnati, OH
8/24/96			CHIKUITA BRANDS INTERNATIONAL, I	OPERATIONS	MANAGER INDUSTRIAL RELATIONS	Amueles, Panama
7/3/96			CHIRICUI LAND COMPANY	OPERATIONS	SIGATOKA EXTENSION MANAGER	Bocas, Panama
7/11/96			CHIRICUI LAND COMPANY	SALES	ALLOCATION MANAGER	Rome, Italy
7/3/96			CHIKUITA ITALIA, S.p.A.			

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Confidential Treatment
Request by Chiquita Brands

FOREIGN CORRUPT PRACTICES COMPLIANCE PERIOD APRIL 1 - JUNE 30, 1996

REPORT DUE: JULY 16, 1996

CBI-V1-001-005624

REC'D RESPONSE	NAME	X-14 PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
7/11/96			DOSQUEY PLANTATION	OPERATIONS	TEAM LEADER	Abogon, Ivory Coast
7/3/96			UNITED BRANDS JAPAN LTD.	ACCOUNTING	ACCOUNTING SUPERVISOR	Tokyo, Japan
6/24/96			CHIQUITA BRANDS CO., N.A.	TRANSPORTATION SERVICES	COMMERCIAL MANAGER	Cincinnati, OH
6/24/96			POLYMER DE COSTA RICA	OPERATIONS	VICE PRESIDENT POLYMER	San Jose, Costa Rica
7/11/96			CHIQUITA BRANDS, INC.	DOMESTIC ACCOUNTING	CONTROLLER	Cincinnati, OH
7/3/96			CHIQUITA BRANDS, INC.	PROCESSED	BUSINESS ANALYST	Cincinnati, OH
7/3/96			BANANA SUPPLY CO.	FINANCE	V.P. FINANCE & ADMIN. CAO	Miami, FL
6/24/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Deerfield, IL
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	AVP INFORMATION SERVICES	Cincinnati, OH
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	DIRECTOR, INTERNAL AUDIT	Cincinnati, OH
7/11/96			POLYMER	CONTROLLER	MGR. CONSOL. & GEN. ACCT.	San Jose, Costa Rica
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MGR. INFORMATION SECURITY	Cincinnati, OH
7/3/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	ASST. CORPORATE CONTROLLER	Cincinnati, OH
7/11/96			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Washington, D.C.
7/11/96			FRUPAC	ACCOUNTING	ACCOUNTING MGR.	Philadelphia, PA
7/3/96			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	DIRECTOR TROPICAL QUALITY ASSURANCE	San Jose, Costa Rica
7/11/96			CHIRICUI LAND COMPANY	CONTROLLER	CONTROLLER	Armueter, Panama
7/11/96		X	CHIQUITA BRANDS INTERNATIONAL, I.	DINING SERVICES	EXECUTIVE CHIEF	Cincinnati, OH
6/24/96			COBAL	CONTROLLER	ASST. CONTROLLER	San Jose, Costa Rica
7/11/96			CHIQUITA BRANDS, INC.	ORG. EFFECTIVENESS	CONSULTANT	San Jose, Costa Rica
7/11/96			CHIQUITA BANANA GROUP	LEGAL	AVP LEGAL & GOVERNMENT AFFAIRS	Panama City, Panama
7/3/96			CHIQUITA BRANDS CO., N.A.	PORT OPERATIONS	MANAGER, WESTERN DIV.	Long Beach, CA
7/11/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIR. CORPORATE ACCTS.	Cincinnati, OH
7/28/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Cincinnati, OH
6/24/96			CHIQUITA BRANDS CO., N.A.	CTP NORTH AMERICA	PRESIDENT, CHIQUITA BANANA, N.A.	Medellin, Colombia
7/3/96			CIA, FRUTERA DE SEVILLA	OPERATIONS	SR TECHNICAL ADVISOR	Cincinnati, OH
7/3/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MANAGER ACCOUNTING	Cincinnati, OH
7/3/96			CHIQUITA BRANDS INTERNATIONAL, I.	FINANCIAL ANALYSIS	CORPORATE PLANNER	Cincinnati, OH
6/24/96			CHIQUITA BRANDS, INC.	TRANSPORTATION	MANAGER SCHEDULING	Cincinnati, OH
7/3/96			CIL	OPERATIONS	V.P. MARKETING & LOGISTICS	Hamilton, Bermuda
7/11/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	SPECIAL PROJECTS	Cincinnati, OH
7/11/96			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	TAX COUNSEL	Cincinnati, OH
7/3/96			CHIQUITA BRANDS CO., N.A.	MARKETING	VICE PRESIDENT MARKETING	Cincinnati, OH
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	CORPORATE COUNSEL	Cincinnati, OH
7/11/96			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. MANAGER TRANSPORTATION ENG.	San Jose, Costa Rica
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	MGR. RISK CONTROL	Cincinnati, OH
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
6/24/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Alton, OH
7/3/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	V.P. & CONTROLLER	Cincinnati, OH
7/3/96			FRIDAY CANNING CORPORATION	ADMINISTRATION	SENIOR VICE PRESIDENT	New Richmond, WI
7/11/96			COBAL	MIS	MIS DIRECTOR	San Jose, Costa Rica
7/11/96			COBAL	OPERATIONS	GENERAL MANAGER	San Jose, Costa Rica
7/28/96			CIL	SERVICES GROUP	MANAGER	Antwerp, Belgium
7/11/96			CIA, FRUTERA DE SEVILLA	OPERATIONS	DIRECTOR TECH. SERVICES	Medellin, Colombia
7/28/96			CHIQUITA BRANDS, INC.	CONTROLLER	MANAGER ACCOUNTING	Cincinnati, OH
6/24/96			CHIQUITA BRANDS, INC.	MARITROP	DIRECTOR CAPITAL PROCUREMENT	Cincinnati, OH
6/24/96			POLYMER UNITED	HUMAN RESOURCES	REGIONAL DIRECTOR H.R.	Panama City, Panama
7/11/96			CHIQUITA TROPICAL PRODUCTS	LEGAL	VP LEGAL & GOVT AFFAIRS	San Jose, Costa Rica
7/11/96			COBAL	OPERATIONS	DIV. SUPT. AGRICULTURE	San Jose, Costa Rica
6/24/96			TELA RAILROAD COMPANY	CONTROLLER	ASST. CONTROLLER	La Lima, Honduras
6/24/96			CHIQUITA BRANDS CO., N.A.	PROCESSED FRUIT INGRD.	GENERAL MANAGER-PFI	Cincinnati, OH
6/24/96			GREAT WHITE FLEET	OPERATIONS	VP ALLOCATION	Cincinnati, OH
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIR. HR SYSTEMS & ADMIN	Cincinnati, OH
7/11/96			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
7/11/96		X	CIA, FRUTERA DE SEVILLA	ADMINISTRATION	CHIEF ADMINISTRATIVE OFFICER	Medellin, Colombia
6/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Cincinnati, OH
6/24/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Eden Prairie, MN

1 CHRG-001060

Confidential Treatment
Request by Chiquita Brands

REPORT DUE: JULY 15, 1996

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD APRIL 1 - JUNE 30, 1996

REC'D RESPONSE	NAME	* IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
7/15/96			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	DIRECTOR CORP. RISK MGT.	Cincinnati, OH
7/22/96			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	EXEC. V.P. CHIEF ADM. OFFICER	Cincinnati, OH
7/11/96			FRUPAC	SALES	ACCOUNT MGR.	Philadelphia, PA
8/24/96			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	SR. VICE PRESIDENT/REGIONAL MANAGER	San Jose, Costa Rica
8/24/96			CHIQUITA BRANDS CO., I.L.A.	TRANSPORTATION SERVICES	MANAGER INLAND TRANSPORTATION	Cincinnati, OH
7/13/96			FRIDAY CANNING CORPORATION	OPERATIONS	SENIOR VICE PRESIDENT	New Richmond, WI
7/13/96			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	VICE PRESIDENT INTERNAL AUDIT	Cincinnati, OH
7/15/96			FRUPAC	OPERATIONS	GENERAL MANAGER	Santiago, Chile
7/16/96			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASST. GENERAL COUNSEL	Cincinnati, OH
8/24/96			CHIQUITA BRANDS, INC.	MARITROP	MANAGER M & S	Cincinnati, OH
7/13/96			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	DIRECTOR CORPORATE SERVICES	Cincinnati, OH
7/13/96			WORTH PLANTATIONS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Innisfail, Queensland, Australia
8/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	MANAGER TAX	Cincinnati, OH
7/13/96			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	DIRECTOR CASH OPERATIONS	Cincinnati, OH
7/13/96			CHIQUITA BANANA COMPANY, B.V.	MARKETING	MGR. RIPE & TECH. SERV.	Breda, Netherlands
7/15/96			CHIQUITA BRANDS, INC.	OPERATIONS	AVP FINANCE & PLANNING	Cincinnati, OH
7/11/96		X	POLYMER UNITED	OPERATIONS	VICE PRESIDENT POLYMER PANAMA	Panama City, Panama
8/24/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER CLIENT SERVER	Cincinnati, OH

CONFIDENTIAL COMPANIES

8/20/96		COAST CITRUS	GENERAL MANAGER	San Diego, CA
8/20/96		COAST CITRUS	PRESIDENT	San Diego, CA
8/20/96		COAST CITRUS	CFO	San Diego, CA
7/11/96		CASTELLINI COMPANY	PRESIDENT	Cincinnati, OH
7/19/96		WENEU DISTRIBUTION S.A.	MANAGING DIRECTOR	Valencia, Spain
8/24/96		WENEU DISTRIBUTION S.A.	FINANCIAL MANAGER	Valencia, Spain
7/11/96		CASTELLINI COMPANY	TREASURER	Cincinnati, OH
7/18/96		THEODOREDIS & SONS BANANA CO.	PRESIDENT	Allentown, PA

CBI-V1-001-005625

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**CHIQUITA BRANDS
INTERNATIONAL, INC.**



INTERNAL AUDIT

Audit Plan

1997

1CHQ6-001063

CBI-V1-001-005626

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Confidential Treatment
Request by Chiquita Brands

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November 21, 1996

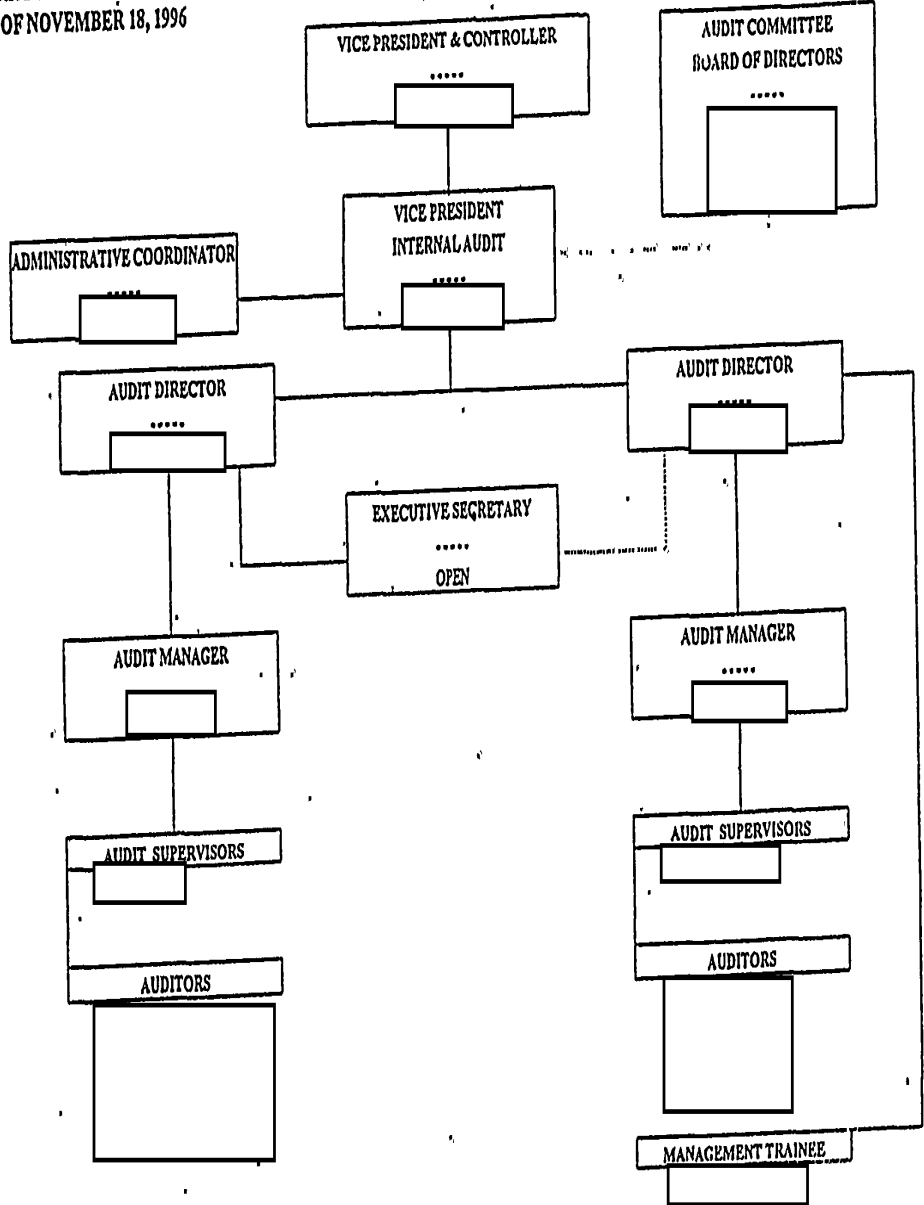
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Confidential Treatment
Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT
AS OF NOVEMBER 18, 1996



CBI-V1-001-005628

1CHQ6-001065

Confidential Treatment
Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL, INC. - INTERNAL AUDIT STAFF

EMPLOYEE NAME	POSITION	HIRE	BACHELORS	MASTERS	PROF. CERT.	LANGUAGE
	VICE PRESIDENT	12/01/88	INDUST. MGMT.	MBA	CISA	--
	DIRECTOR	07/17/95	ACCTG & FINANCE		CPA	--
	DIRECTOR	01/11/82	INTL RELATNS	MBA		--
	AUDIT MANAGER	10/21/96	FINANCE	FINANCE	CISA/CPA	SP.
	AUDIT MANAGER	04/22/96	ACCOUNTING	ACCOUNTING	CPA	--
	AUDIT SUPERVISOR	06/26/95	ACCOUNTING	INTL MGMT		SP.
	AUDIT SUPERVISOR	08/05/96	FINANCE	INTL MGMT; FINANCE		SP.
	AUDITOR	11/18/96	FRENCH	INTL MGMT	CMA	FR, PORT.
	AUDITOR	10/16/95	ACCT & FINANCE		CPA	--
	AUDITOR	10/09/95	LANGUAGE & TRADE			SP., FR., FLEMISH
	AUDITOR	01/15/96	BUSINESS ADMIN.			SP.
	AUDITOR	04/01/96	ACCOUNTING/COMP SCI			SP., IT., PORT.
	AUDITOR	06/03/96	FINANCE & SPANISH		CPA	SP.
	AUDITOR	12/01/96	PSYC, MGMT, ECON			FR, IT, SP, FLEMISH
	AUDITOR	09/03/96	ACCOUNTING		CPA	--
	AUDITOR	01/01/97	FINANCE, ACCTG	ACCTG		SP
	MGMT. TRAINEE	07/01/96	SPANISH & ANTHROPOLOGY	MBA		SP., FR.

* DATE OF HIRE IS ACTUALLY TRANSFER IN DATE FROM ANOTHER CBI DIVISION

1CHQ6-001066

CBI-V1-001-005629

AUDIT COVERAGE OBJECTIVES - 1997

- Prioritize scheduling of audit entities in the 1997 Audit Plan with higher assessed risk values over those of lower value. The risk assessment process, which provides more comprehensive and relevant data to evaluate the audit risk/exposure of each entity was used, along with our knowledge of the business, to select locations for audit in 1997. The Plan will be updated during the year to include high risk areas that are noted as part of the ongoing risk assessment process.
- Audit entities senior management requested be covered.
- Provide at least minimum annual coverage (e.g., by functional or regular audit) of each major business area: Tropical; Transportation; North America Marketing; Europe Marketing; Other International Marketing; Non-Banana Fresh; Processed Foods; and Corporate.
- Perform high level reviews at certain locations, in conjunction with Controller's personnel, where there are long intervals between audits to ensure a control environment exists and to have a corporate presence at the location.
- Coordinate Internal Audit and Ernst & Young's requirements to reduce costs and eliminate duplication of work. In conjunction with Ernst & Young, assess audit scopes and approach for major year-end audits to increase audit efficiency and effectiveness while still providing value-added recommendations.
- Provide appropriate staff time for special project work (balanced with regularly scheduled audit work) to accommodate internal requests for audit assistance.
- Provide for professional development of the audit staff through management and supervisory skills seminars, audit training programs, computer audit techniques, PC training, language courses, and Staff Meeting agenda topics.
- Hire highly qualified individuals in authorized positions and maintain optimum staffing levels with the knowledge/skills needed to be effective in our environment. This is a continuing challenge due largely to the extent of our travel (50% of 365 days) and the locations to which we travel. The need for personnel who are fluent in Spanish and/or other languages also continues to be a requirement for approximately 50% of staff members.

Confidential Treatment
Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1997

TIME ALLOCATION - 1997

NET WORK DAYS AVAILABLE: 13 staff x 228 days = 2965
(Excludes Vice President, 2 Directors, and 2 Administrative Staff
for Average Staff Level of 18 for 1997)

ALLOCATION OF AVAILABLE WORK DAYS

TYPE OF ACTIVITY	1997		Est. Annual 1996	Actual %			
	# W/D	%		1995	1994	1993	
Regular/Special Request Audits *	2590	87%	86%	83%	80%	78%	
Administrative Functions	50	2%	3%	2%	5%	3%	
Assistance to Other Units	140	5%	5%	7%	7%	8%	
Professional Development	150	5%	5%	7%	7%	7%	
Miscellaneous	35	1%	1%	1%	1%	4%	
TOTAL	2965	100%	100%	100%	100%	100%	

* Includes audit work In Lieu of E/Y for banana plantations, Europe, Manager's Review, etc.

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CBI-V1-001-005631

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Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1997

ALLOCATION OF AUDIT EFFORT BY BUSINESS UNIT

BUSINESS UNIT	1997		Est. Annual 1996		1995		1994		1993	
	Tot. # W/D		Tot. # W/D		Tot. # W/D		Tot. # W/D		Tot. # W/D	
	#	%	#	%	#	%	#	%	#	%
Bananas:										
Tropical	1175	45%	1159	48%	1309	48%	1567	48%	1710	56%
Transportation	90	3%	80	3%	315 *	11%	43 *	1%	4 *	0%
Marketing										
North America	265	10%	242	10%	135	5%	133	4%	292	9%
Europe	430	17%	373	16%	345	13%	667	20%	108	3%
Other International	60	2%	0	0%	9	0%	0	0%	55	2%
•Non-Banana Fresh	170	7%	175	7%	230	8%	181	6%	267	9%
Processed Foods	205	8%	206	9%	165	6%	385	12%	326	11%
Corporate	195	8%	160	7%	243	9%	304	9%	310	10%
TOTALS	2590	100%	2395	100%	2751	100%	3280	100%	3072	100%

* The increase in Transportation effort over 1993-1994 is due to 1995 year-end work done in lieu of EY (1993 and 1994 year-end work was done by EY) and review of controls at Great White Fleet due to move from Cincinnati to Antwerp.

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Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1997

TROPICAL

AUDIT	EST. # W/D	LAST AUDIT	RISK WT.	LOCATION
Armuelles Operations	60	9/96	3	Armuelles, Panama
Armuelles (EY)	100 *	1/95	3	Armuelles, Panama
Bocas Operations	60	12/96	3	Changuinola, Panama
Boxes Shipped vs. Sold Reconciliation	30	New	3	Various Locations
Cia Agricola del Guayas (Bundicorpi)	15	7/96	2	Guayaquil, Ecuador
COBAL Operations	60	7/96	3	San Jose, Costa Rica
COBAL (1996 EY Year-End)	35	12/93	3	San Jose, Costa Rica
COBIGUA Financial and Internal Controls (EY)	100	1/95	3	Guatemala City, Guatemala
COBIGUA Operations	60	5/96	3	Guatemala City, Guatemala
COBIGUA (HIDRAC Planting Post CAR)	35	New	2	Guatemala City, Guatemala
Colombia Financial & Disbursements	75	8/95	3	Medellin, Colombia
Colombia Operations	65	New	4	Medellin and Santa Marta, Colombia
Environmental	50	7/96	3	Various Locations
Logistics Quality Process	60	New	3	Various Locations
Maritrop/World-wide Purchasing Review	50	New	3	Cincinnati, Ohio
Materials & Supplies Best Practices	100	New	3	Various Locations
Packaging Process Design Team Implementation	35	New	2	Various Locations
Packing Stations - Post CAR Review	35	New	2	Changuinola, Panama
Polymer Review	50	10/90	2	Panama City; San Pedro Sula, Hond; San Jose, CR
Tela Disbursements	30	10/95	2	La Lima, Honduras
Tela RR Operations	60	3/95	3	La Lima, Honduras
Maritrop (1996 EY Year-end)	10	5/92	2	Cincinnati, Ohio
Total	1175			

* Does not include 30 days of rollforward work to be done in 1998.

1CHQ6-001070

CBI-V1-001-005633

CHIQUITA BRANDS INTERNATIONAL INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1997

TRANSPORTATION

AUDIT	EST. # W/D	LAST AUDIT	RISK WT.	LOCATION
Backhaul - Colombia	10	New	2	Santa Marta, Colombia
GWF PC and LAN Security	15	New	3	Antwerp, Belgium
GWF South Pacific - High Level Review	15	New	2	Auckland, New Zealand
GWF (Systems & Operations)	50	New	2	Antwerp, Belgium
Total	90			

MARKETING - NORTH AMERICA

AUDIT	EST. # W/D	LAST AUDIT	RISK WT.	LOCATION
Boxes Shipped vs. Sold Reconciliation	10	New	3	Various Locations
Banana Supply - Post CAR - Ripening Rooms	15	New	2	Miami, Florida
CBNA Operations	20	New	3	Cincinnati, Ohio
CBNA Process Improvement	30	New	3	Cincinnati, Ohio
CBNA (1996 EY Year-End)	20	12/96	2	Cincinnati, Ohio
CBNA (EY Year-End)	60 *	12/96	2	Cincinnati, Ohio
Container Yards Process Improvement	40	New	2	Various Locations
Domestic Ports Operations	25	4/95	2	Various Locations
Market Participation Contracts	10	New	2	Cincinnati, Ohio
Theodore's	20	7/96	2	Bethlehem, Pennsylvania
Port of Long Beach-Post-CAR of Cold Storage	15	New	2	Long Beach, California
Total	265			

* Does not include 20 days of roll-forward work to be done in 1998.

1CBQ6-001071

CBI-V1-001-005634

CHIQUITA BRANDS INTERNATIONAL INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1997

MARKETING - EUROPE

AUDIT	EST. # W/D	LAST AUDIT	RISK WT.	LOCATION
CBCBV	35	2/95	2	Antwerp, Belgium
- CBCBV (1996 EY Year-End)	30	8/95	3	Antwerp, Belgium
- CBCBV Operations	40	4/94	2	Rome, Italy
- Chiquita Italia	25	8/94	3	Valencia, Spain
- Meneu	50	New	3	Zwijndrecht, Netherlands; Antwerp, Belgium;
Financial/Operations Best Practices Review				Rennes, Chalons, Caen, France
(B&V, Spiers/IBRC, Frubana)	30	New	3	Various Non-EU Countries
Non-EU Markets	40	10/92	2	Various European Ports
Port Operations	30 *	12/96	4	Antwerp, Belgium
CIL (EY Year-End)	30	New	4	Antwerp, Belgium; Hamilton, Bermuda
CIL (1996 EY Year-End)	10	New	3	Various Locations
Boxes Shipped vs. Sold Reconciliation				
French Sourcing	50	10/96	4	Paris, France
- Dunand (EY)	10	5/96	2	Abidjan, Ivory Coast
- Ivory Coast	50	10/96	4	Fort de France, French West Indies
- Martinique				
Total	430			

MARKETING - OTHER INTERNATIONAL

AUDIT	EST. # W/D	LAST AUDIT	RISK WT.	LOCATION
Australia Operations	50	8/92	3	Melbourne, Australia
UB Japan & CFJ - High Level Review	10	6/93	2	Tokyo, Japan
Total	60			

* Does not include 30 days of roll-forward work to be done in 1998.

1CHQ6-001072

CBI-V1-001-005635

Confidential Treatment
Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1997

NON-BANANA FRESH

AUDIT	EST. # W/D	LAST AUDIT	RISK WT.	LOCATION
American Produce and Liberty Produce - EY	35	1/96	3	Los Angeles, California
Exportadora Chiquita Ltd (Financial & Disbursements) EY	45	5/96	3	Santiago, Chile
Packers of Indian River	35	5/96	3	Ft. Pierce, Florida
Progressive Produce - EY	45	2/93	3	Los Angeles, California
Chiquita Frupac	10	10/95	3	Philadelphia, Pennsylvania
Total	170			

PROCESSED FOODS

AUDIT	EST. # W/D	LAST AUDIT	RISK WT.	LOCATION
California Day Fresh	20	6/96	2	Glendora, California
CPG-Financial, New Systems, Contract Packers & EY	45	12/94	3	Cincinnati, Ohio
CPG Distributing	25	New	3	Milan, Italy
Jaremar	35	9/95	4	San Pedro Sula, Honduras
PFI - New Systems and EY	30	4/96	3	Cincinnati, Ohio
Cia Agricola del Rio Tinto	20	3/91	2	La Lima, Honduras
Mundimar	10	5/96	2	Guapiles, Costa Rica
San Alejo - High Level Review	15	5/93	2	San Alejo, Honduras
Solar AquaFarms	5	8/93	2	Sun City, California
Total	205			

CBI-V1-001-005636

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CHIQUITA NSD

CHIQUITA BRANDS INTERNATIONAL INTERNAL AUDIT DEPARTMENT - PLANNED AUDITS 1997

CORPORATE

AUDIT	EST. # W/D	LAST AUDIT	RISK WT.	LOCATION
CBII Executive Prerequisites & Officers T&E	20	11/96	1	Cincinnati, Ohio
Deferred Compensation	5	8/96	2	Cincinnati, Ohio
Human Resources System	15	New	2	Cincinnati, Ohio
Treasury	30	8/94	2	Cincinnati, Ohio
Tropical Retirement Savings Plan	35	10/93	3	Various Tropical Locations
Corporate Accounting Functionality Changes	15	New	2	Cincinnati, Ohio
Stock Based Benefit Plans - Tracking Systems & Controls	10	New	2	Cincinnati, Ohio
Conflict of Interest Statements	5	4/94	2	Cincinnati, Ohio
Quarterly Representation Letters	5	7/94	2	Cincinnati, Ohio
CBII Data Center - Offsite Storage & Record Retention	5	9/95	3	Cincinnati, Ohio
Statement of Policies and Procedures	5	7/96	2	Cincinnati, Ohio
Central Disbursements (1997 EY Year-end)	35 *	12/96	2	Cincinnati, Ohio
Central Disbursements (1996 EY Year-end)	10	12/95	2	Cincinnati, Ohio
Total	195			

* Does not include 10 days of rollforward work to be done in 1998.

CBII-V1-001-005637

1CHQ6-001074

II. 1997 TCS

Confidential Treatment
Request by Chiquita Brands

ASSUMPTIONS

- Average staffing level will be 18 and at times may include additional personnel, such as associates from other CBII units, who are temporarily assigned for developmental purposes.
- Total merit increases granted will not exceed 4% of the 12/31/96 annualized salaries of our authorized complement.
- Travel will average approximately 50% for the staff, 25% for the Directors, and 15% for the Vice President (on a 365 day basis).
- Associate Benefits, recruiting and relocation costs, the cost of executive searches and employment agency fees are included in the 1997 Internal Audit TCS. Costs of developmental assignments (e.g., transfer of an associate from the tropics to Internal Audit) will be borne by the Audit Department; transfers to the tropics will be borne by the receiving location.

CHIQUITA BRANDS INTERNATIONAL, INC. INTERNAL AUDIT DEPARTMENT

EXPENDITURE SUMMARY

Confidential Treatment
Request by Chiquita Brands

<u>TYPE OF EXPENSE</u>	<u>Preliminary 1997 TCS</u>	<u>Estimated 1996 What-If</u>
Salaries and Wages *	\$1,112.6	\$1,177.6
Taxes (Payroll)	76.6	86.9
Employee Benefits	156.1	168.3
Materials and Supplies	15.0	5.0
Travel	633.0	547.6
Membership Dues, Subscriptions, and Training Seminars	55.0	40.0
Commissions, Fees, and Services	72.0	35.0
Recruiting & Relocation	312.0	381.0
All Other	18.0	8.0
TOTAL	\$2,450.3	\$2,449.4

AUTHORIZED STAFFING LEVEL

18

18

* Includes certain expenses for tropical individual on rotational assignment in Cincinnati.

**CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT**

AUDIT COMMITTEE BOOK

1997

**** CONFIDENTIAL ****

1CHQ6-001077

CBI-V1-001-005640

AUDIT COMMITTEE MEETINGS

1997 Meetings

March 11, 1997

- 1996 Financial Statements
- FCPA 3rd & 4th Qtr 1996

May 13, 1997

- EY Mgmt Letter 12/31/96
- 1996 Internal Audit Year-End Rpt.
(Shareholders Mtg - May 14th)

September 10, 1997

- 1997 EY Audit Scopes and Fee Summaries
- FCPA 1st & 2nd Quarters 1997
- Verbal update of audit activities

November 11, 1997

- 1998 Internal Audit Plan

May 14, 1997

- Year 2000 MIS Discussion

CBI-V1-001-005641

Printed on: 04/09/98

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1CHQ6-001078

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Confidential Treatment
Request by Chiquita Brands

March 11, 1997

CBI-V1-001-005642

1CHQ6-001079

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CHINQUITA BRAND

Confidential Treatment
Request by Chiquita Brands

AUDIT COMMITTEE MEETING

**Statement of Policies and Procedures
and Foreign Corrupt Practices Act
Reporting Compliance**

1CHQ6-001080

CBI-V1-001-005643

Confidential Treatment
Request by Chiquita Brands

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1CHQ6-001081

CBI-V1-001-005644

Confidential Treatment
Request by Chiquita Brands.

QUARTERLY PAYMENTS
FCPA REPORTING
THIRD QUARTER OF 1996
SUMMARY

During the third quarter of 1996, we had 100% reporting compliance from the 433 employees required to report under the FCPA. Payments were reported by 12 companies in six countries. Aggregate payments by company ranged between \$16 and \$21,775.

Total payments reported during the third quarter of 1996 were \$64,465 as compared to \$56,115 for the third quarter of 1995.

CBI-V1-001-005645

1CHQ6-001082

Confidential Treatment
Request by Chiquita Brands

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

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR	2ND QTR	3RD QTR	TOTAL	TOTAL
		1996	1996	1996	1ST, 2ND, 3RD QTR 1996	1ST, 2ND, 3RD QTR 1995
COLOMBIA						
Compania Frutera de Sevilla	Banana Operations	5,540	3,770	2,199	11,509	49,886
COSTA RICA						
Cobal	Banana Operations	3,317	196	97	3,610	1,548
Chiriqui Land Company	Banana Operations	2,150	980	679	3,809	7,999
Chiquita Tropical Products	Markets Tropical Fruit	147	0	290	437	695
Numar	Oil Palm Products	0	0	0	0	88
Palma Tica	Oil Palm Cultivation	0	0	0	0	7,358
Unimar	Oil Palm Products	0	0	0	0	963
	Sub-total	5,814	1,176	1,066	7,856	19,841
GUATEMALA						
Cobigua	Banana Operations	3,138	3,830	5,381	12,349	3,820
HONDURAS						
Agricola de Rio Tinto	Processed Banana Products	1,002	2,433	16	3,451	395
Cobalisa	Banana Operations	5,390	6,221	6,158	17,769	19,674
San Alejo Oil Palm Operations	Oil Palm Cultivation	409	918	5,192	6,519	936
Tela Railroad	Banana Operations	98,023	26,291	21,775	146,089	53,994
	Sub-total	104,824	35,863	33,141	173,828	74,999
PANAMA						
Chiriqui Land Company	Banana Operations	30,159	22,248	21,594	73,999	61,155
Polymer Extrusion, S.A.	Plastic Products	896	25	108	1,029	1,387
	Sub-total	31,055	22,271	21,702	75,028	62,542
UNITED STATES						
Chiquita Brands International, Inc.		740	601	976	2,217	1,422
TOTAL PAYMENTS		150,911	67,411	64,465	282,787	211,319

CBI-V1-001-005646

1CHQ6-001083

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

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

CBI-VI-001-005647

1CHQ6-001084

Exchange Rate: .0009339

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Costa Rica	COBAL	97	Health and Labor Officials	Providing meals for health and labor inspections.
	Chiriqui Land Co. (Bocas Division)	679	Customs and Immigration Inspectors and Security Agents	Facilitating payments for police protection and customs clearances.
	Chiquita Brands	290	Ministry of Labor	Donation to 50th anniversary celebration.
Total Payments		<u>1,066</u>		

CBI-V1-001-005648

Exchange Rate .0058

1CHQ6-001085

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Guatemala	COBIGUA	5,381	Customs Officials	Facilitating payments related to customs inspections.
Total Payments		<u>5,381</u>		

CBI-V1-001-005649

1CHQ6-001086

Exchange Rate: .16360

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Honduras	Agricola de Rio Tinto	16	Customs and Commerce Officials	Transportation expenses provided to facilitate product inspection.
	COBALISA	6,158	Armed Forces	Security of managed farm facilities.
	Téja Railroad Company (Oil Palm)	5,192	Armed Forces	Donations of a used vehicle and fuel in exchange for security services.
	Tela Railroad Company (Bananas)	51	Postal Officials	Payment for expediting company mail.
		15,826	Armed Forces	Facilitating payments of cash, fuel, and meals for security and police protection.
		5,410	Customs Officials	Facilitating payments for expediting customs clearance and receipt of shipments after hours.
		52	Government Ecology Foundation	Donation of fuel. 1CBQ6-001087

CB1-V1-001-005650

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Honduras (Continued)	Tela Railroad Company (Bananas)	436	Government Auditors	Travel expenses and meals to facilitate audit process.
	Sub-total	21,775		
Total Payments		<u>33,141</u>		

CBI-V1-001-005651

1CHQ6-001088

Exchange Rate: .105

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Panama	Chiriqui Land Company	703	National Director of Bananas, U.S. Embassy Attache, Director Panamanian Labor Institute, Chief Dept. of Labor Security, Minister of Commerce	Travel expenses and meals purchased related to discussions of various banana related issues.
	Armuelles Division	2,120	Quarantine, Customs and Immigration Inspectors	Verification of materials received, inspection/disinfection of ships/containers/planes and receiving vessels after working hours.
		7,477	Police, INAFORP, Labor, Port and Immigration Officials	Charitable donations of building materials, office equipment, travel expenses, lodging and conference facilities at company guest house.
	Bocas Division	10,559	Customs, Immigration Inspectors and Security Agents	Facilitating payments for police protection and customs clearances.
		735	Electric/Hydraulic Resources Institute	Facilitating payment to expedite technical services.
	Sub-total	21,594		

CBI-V1-001-005652

1CHQ6-001089

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US\$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Panama (Continued)	Polymer Group Panama	8	Job Skills Center	Charitable contribution of products.
		100	Anti-Tuberculosis League	Charitable contribution.
	Sub-total	108		
Total Payments		<u>21,040</u>		

CBI-V1-001-005653

1CHQ6-001090

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
United States	Chiquita Brands International, Inc.	976	Foreign Relations Officials	Expenses related to meals provided during meetings to discuss European banana quota issues.
Total Payments		<u>976</u>		

CBI-V1-001-005654

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Confidential Treatment
Request by Chiquita Brands

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1996

REPORT DUE: OCTOBER 15, 1996

REC'D RESPONSE	NAME	X IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/14/96			FRUPAC	OPERATIONS	EXPORTS MANAGER	Santiago, Chile
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MANAGER	Cincinnati, OH
10/15/96		X	CHIQUITA TROPICAL PRODUCTS	LEGAL	VICE PRESIDENT LEGAL COUNSEL	Panama City, Panama
10/3/96			CHIRIQUI LAND COMPANY	OPERATIONS	TOC COORDINATOR	Armuetles, Panama
9/28/96			CHIQUITA TROPICAL PRODUCTS	LEGAL	DIRECTOR LEGAL	San Jose, Costa Rica
10/3/96			FRUPAC	OPERATIONS	DIRECTOR OPERATIONS	San Jose, Costa Rica
9/20/96			TELA RAILROAD COMPANY	LEGAL	LEGAL DEPARTMENT DIRECTOR	San Pedro Sula, Honduras
9/20/96			BANANA SUPPLY	OPERATIONS	TECHNICAL SUPERINTENDENT	Miami, FL
10/3/96			CHIQUITA BANANA COMPANY, B.V.	MARKETING	AREA DIRECTOR - SCANDANAVIA	Helsinki, Finland
10/15/96			CHIRIQUI LAND COMPANY	OPERATIONS	DIV. SUPERINTENDENT AGRICULTURE	Bocas, Panama
11/5/96			CIA. FRUTERA DE SEVILLA	OPERATIONS	PROJECT MANAGER	Medellin, Colombia
10/3/96			POLYMER	SALES	DIRECTOR SALES	San Jose, Costa Rica
9/28/96			TELA RAILROAD COMPANY	OPERATIONS	SAFETY SUPERINTENDENT	San Jose, Costa Rica
9/20/96			CHIQUITA BRANDS, INC.	OPERATIONS	MANAGER TECHNICAL SERVICES	La Lima, Honduras
9/28/96			FRUPAC	ACCOUNTING	VP TROPICAL BUSINESS DEVELOPMENT	Martinique, FWI
9/28/96			CHIQUITA BRANDS CO., N.A.	ACCOUNTING	MIS MGR.	Philadelphia, PA
10/14/96			CHIRIQUI LAND COMPANY	OPERATIONS	CREDIT & CLAIMS	Cincinnati, OH
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	OPERATIONS	GM PROCESSED BANANA MANUFACTURING	San Jose, Costa Rica
9/20/96			CHIQUITA TROPICAL PRODUCTS	CORPORATE SECURITY	DIRECTOR, SECURITY	Cincinnati, OH
10/3/96			CHIQUITA TROPICAL PRODUCTS	LEGAL	ASSISTANT DIRECTOR LEGAL AND GOVT AFFAIRS	Panama City, Panama
9/20/96		X	COBAL	OPERATIONS	MGR. LABOR RELATIONS	San Jose, Costa Rica
9/20/96			CHIQUITA BRANDS CO., N.A.	TRANSPORTATION SERVICES	MANAGER LINER SERVICES-GULF	Cincinnati, OH
10/3/96			CHIQUITA BRANDS, INC.	PACK & ENG SERVICES	SR. MGR. PACKING	San Jose, Costa Rica
9/20/96			CHIQUITA BRANDS, INC.	PROCESSED FOODS	COO PROCESSED FOODS	Cincinnati, OH
10/3/96			CHIQUITA BRANDS, INC.	INLAND TRANSPORTATION	DIRECTOR, TERMINAL OPERATIONS	Newark, N.J.
10/3/96			CHIQUITA BANANA INTERNATIONAL	CONTROLLER	CONTROLLER - SOUTH EUROPE	Rome, Italy
10/15/96		X	TELA RAILROAD COMPANY	PROCESSED FOODS	GENERAL MANAGER SAN ALEJO	San Alejo, Honduras
10/14/96			CALIFORNIA DAY FRESH	EXECUTIVE	GENERAL MANAGER	Glendale, CA
9/28/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	DIVISION CONTROLLER	Cristobal, Panama
9/28/96			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	SR. VICE PRESIDENT	Antwerp, Belgium
9/20/96			FRUPAC	SALES	PRODUCT MGR.	Lake Forest, CA
10/3/96			CHIQUITA BRANDS CO., N.A.	SALES	VP SALES CENTRAL DIVISION	Cincinnati, OH
9/28/96			CHIQUITA BRANDS CO., N.A.	MARKETING	SR. ACCOUNT MANAGER	Charlotte, NC
10/3/96			COBIGUA	OPERATIONS	PRODUCTION MANAGER	Puerto Barrios, Guatemala
10/14/96		X	CIA. AGRICOLA DE RIO TINTO, S.A.	OPERATIONS	GENERAL MANAGER	San Pedro Sula, Honduras
10/3/96			COBIGUA	OPERATIONS	PRODUCTION MANAGER	Puerto Barrios, Guatemala
10/15/96			CHIRIQUI LAND COMPANY	OPERATIONS	TOC COORDINATOR	Bocas, Panama
10/14/96			CHIQUITA BANANA COMPANY, B.V.	MARKETING	AREA DIRECTOR, GERMANY	Cologne, Germany
10/3/96			COBIGUA	OPERATIONS	CHIEF ADMINISTRATIVE OFFICER	Guatemala City, Guatemala
10/3/96			CHIQUITA TROPICAL PRODUCTS	TREASURY	DIRECTOR, LATIN AMERICAN TREASURY	Guatemala City, Guatemala
10/3/96			CHIQUITA BRANDS CO., N.A.	SALES	COO - N.A. CENTRAL REGION	Cincinnati, OH
9/20/96			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	V.P. & COUNTRY MANAGER	San Jose, Costa Rica
10/14/96			CHIQUITA BRANDS CO., N.A.	EXECUTIVE	V.P. FINANCE	Cincinnati, OH
9/20/96			CHIQUITA BRANDS, INC.	WESTERN COMMERCIAL	MANAGER RAW M & I PROC.	San Jose, Costa Rica
10/14/96			CHIQUITA BRANDS CO., N.A.	ACCOUNTING	MANAGER FINANCE	Cincinnati, OH
9/20/96			CHIQUITA BRANDS CO., N.A.	CB-N.A. BANANA SALES	REGION SALES MANAGER	Pleasanton, CA
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MGR. FINANCIAL ADMIN & CONTROLS	Cincinnati, OH
10/3/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR SUPPORT SERVICES	Cincinnati, OH
10/24/96			CHIQUITA BRANDS, INC.	OPERATIONS	MGR. FINANCIAL PLANNING	Cincinnati, OH
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	SENIOR COUNSEL	Cincinnati, OH
9/20/96			GREAT WHITE FLEET	OPERATIONS	DIR. SHIP MGMT & ENG.	Antwerp, Belgium
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE PLANNING	CORPORATE PLANNER	Cincinnati, OH
10/3/96			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE PLANNING	AVP CORPORATE PLANNING	Cincinnati, OH
10/14/96			CHIQUITA BRANDS, INC.	OPERATIONS	SENIOR DIRECTOR BANANA TECH. SER.	Cincinnati, OH
9/28/96			CHIQUITA TROPICAL PRODUCTS	CONTROLLER	INTERNAL CONTROLTAX MGR.	San Jose, Costa Rica
10/3/96			POLYMER de COSTA RICA	OPERATIONS	DIRECTOR MANUFACTURING	San Jose, Costa Rica
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	MANAGER MARINE CLAIMS	Cincinnati, OH

CHI-VI-001-005655

1086-001092

Date:

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1996

REPORT DUE: OCTOBER 15, 1996

REC'D RESPONSE	NAME	IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/3/96			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. PACKAGING ENG.	San Jose, Costa Rica
9/28/96			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. PROJECT ANALYST	San Jose, Costa Rica
10/15/96			CHIRICUI LAND COMPANY	LEGAL	MANAGER INDUSTRIAL RELATIONS	Bocas, Panama
10/3/96			POLYMER de COSTA RICA	OPERATIONS	PRODUCTION MANAGER	San Jose, Costa Rica
10/14/96			CHIQUITA BRANDS, INC.	CONTROLLER	DIRECTOR CORPORATE ACCOUNTING	Cincinnati, OH
10/3/96			CHIRICUI LAND COMPANY	LEGAL	ARMUELLES, Panama	Costa Mesa, CA
9/28/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIVISION V.P. SALES WESTERN DIVISION	Cincinnati, OH
9/28/96			CHIQUITA BRANDS INTERNATIONAL, I	CORPORATE SERVICES	RELOCATION COORDINATOR	Costa Mesa, CA
9/28/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES VICE PRESIDENT	Bocas, Panama
9/28/96			CHIRICUI LAND COMPANY	ENGINEERING	DIRECTOR CIVIL ENGINEER	Bocas, Panama
10/15/96			CHIRICUI LAND COMPANY	LABOR RELATIONS	SUPT. LABOR RELATIONS	Cincinnati, OH
10/15/96			CHIQUITA BRANDS INTERNATIONAL, I	MIS	MANAGER, INFORMATION SERVICES	Guatemala City, Guatemala
9/28/96			COBIGUA	CONTROLLER	CONTROLLER	San Jose, Costa Rica
10/3/96			CHIQUITA TROPICAL PRODUCTS	MIS	TECH SUPPORT COORD.	Puerto Baires, Guatemala
10/3/96			COBIGUA	OPERATIONS	PRODUCTION MANAGER	Geneva, Switzerland
10/3/96			CHIQUITA BANANA INTERNATIONAL	MARKETING	SR. DIRECTOR SALES & MARKETING	Athens, Greece
9/28/96			CHIQUITA BANANA INTERNATIONAL	MARKETING	COUNTRY MANAGER - GREECE	Antwerp, Belgium
9/28/96			SPICERS, N.V.	CONTROLLER	CONTROLLER	Cincinnati, OH
9/28/96			CHIQUITA BRANDS CO., N.A.	TRANSPORTATION SERVICES	LINER SERVICES - EAST	Cincinnati, OH
9/28/96			CHIQUITA BRANDS INTERNATIONAL, I	HUMAN RESOURCES	INTERNATIONAL HR CONSULTANT	Philadelphia, PA
9/28/96			FRUPAC	FRUPAC	V.P. SALES FRUPAC	Antwerp, Belgium
9/28/96			GREAT WHITE FLEET	GREAT WHITE FLEET	SNR. DIRECTOR SHIP MANAGEMENT	Wilmington, DE
9/28/96			CHIQUITA BRANDS, INC.	CONTAINER MAINTENANCE	MGR. CONTAINER MAINT.	Cincinnati, OH
9/28/96			CHIQUITA BRANDS INTERNATIONAL, I	TREASURY	DIRECTOR FINANCE	Armuelles, Panama
10/3/96			CHIRICUI LAND COMPANY	OPERATIONS	ASST. PORT SUPERINTENDENT	Cincinnati, OH
9/28/96			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	CHIEF OPERATING OFFICER	Wilmington, DE
9/28/96			CHIQUITA BRANDS CO., N.A.	LOGISTICS	MGR. TECHNICAL SERVICES	Antwerp, Belgium
9/28/96			GREAT WHITE FLEET	FINANCE	MANAGER FINANCIAL PLANNING & ANALYSIS	San Jose, Costa Rica
10/24/96			COBAL	OPERATIONS	SUPERINTENDENT EXPERIMENTS	Rome, Italy
10/3/96			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	SR. VICE PRESIDENT	La Lima, Honduras
10/3/96			TELA RAILROAD COMPANY	OPERATIONS	MGR. PRODUCTION - COBALISA	Cincinnati, OH
10/31/96			CHIQUITA BRANDS, INC.	MARITROP	SUPERVISOR, ACCOUNTING & FINANCE	Cincinnati, OH
9/28/96			CHIQUITA BRANDS INTERNATIONAL, I	CORPORATE SERVICES	MANAGER - CORPORATE SERVICES	Philadelphia, PA
10/14/96			FRUPAC	OPERATIONS	EAST COAST WAREHOUSE MGR	San Pedro Sula, Honduras
10/14/96			CHIQUITA BANANA GROUP	PACKAGING	VICE PRESIDENT PACKAGING	Cincinnati, OH
9/28/96			CHIQUITA BRANDS INTERNATIONAL, I	INTERNAL AUDIT	DIRECTOR AUDIT	San Jose, Costa Rica
10/3/96			COBAL	OPERATIONS	MGR. PACKAG & HARVESTING	San Jose, Costa Rica
10/3/96			COBAL	OPERATIONS	SUPT. SIGATOKA	Philadelphia, PA
10/14/96			FRUPAC	OPERATIONS	OPERATIONS DIRECTOR	Geneva, Switzerland
9/28/96			CHIQUITA BANANA INTERNATIONAL	MARKETING	DIRECTOR SALES & MARKET PLANNING-EUROPE	Santa Marta, Colombia
10/3/96			CIA. FRUTERA DE SEVILLA	OPERATIONS	M&S MANAGER	Cincinnati, OH
9/28/96			CHIQUITA BRANDS INTERNATIONAL, I	MIS	MANAGER INFORMATION ENGINEERING	Gofinchem, Netherlands
9/28/96			FRUPAC EUROPE	EXECUTIVE	DEPUTY GENERAL MANAGER	Antwerp, Belgium
10/14/96			CISG	OPERATIONS	SUPERINTENDENT PORT OPS	Cincinnati, OH
9/28/96			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	CORP. LICENSING/OPERATIONS MGR.	Cincinnati, OH
10/24/96			CHIQUITA BRANDS INTERNATIONAL, I	CONTROLLER	DIRECTOR FINANCIAL REPORTING	Cincinnati, OH
9/28/96			CHIQUITA BRANDS INTERNATIONAL, I	FINANCE & OPS CONTROL	MANAGER FINANCIAL PLANNING	Antwerp, Belgium
9/28/96			CIL	OPERATIONS	MANAGER BANANA ALLOCATION	Guatemala City, Guatemala
10/3/96			COBIGUA	MIS	SR. MANAGER MIS	Cincinnati, OH
10/14/96			CHIQUITA BRANDS INTERNATIONAL, I	MIS	MGR. TECHNICAL SERVICES	Cincinnati, OH
9/28/96			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	SR. V.P. INTERNATIONAL & CTP DIVISION	Cincinnati, OH
9/28/96			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST.	VICE PRESIDENT	Cavan, South Australia
10/15/96			FRUIT EXPRESS PTY.	EXECUTIVE	DIRECTOR	Ismir, Turkey
10/14/96			CHIQUITA BRANDS, INC.	MARKETING	MANAGER MARKETING DEVELOPMENT	Rome, Italy
10/3/96			CHIQUITA ITALIA, S.p.A.	SALES	DIR. CTR/SOUTH SALES	Glendora, CA
10/14/96			CALIFORNIA DAY FRESH FOODS	MARKETING	DIRECTOR SALES/MARKETING	Medean, Colombia
10/24/96			CIA. FRUTERA DE SEVILLA	ASST. CONTROLLER	ASSISTANT CONTROLLER	

CBI-V1-001-005656

1006-001093

Confidential Treatment
Request by Chiquita Brands

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1996

REPORT DUE: OCTOBER 15, 1996

CBI-VI-001-005657

REC'D RESPONSE	NAME	PMT RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
101498			CHIQUITA BRANDS, INC.	OPERATIONS	DIRECTOR FINANCIAL PLANNING	Cincinnati, OH
103498			CHIQUITA BRANDS, INC.	MARITROP	DIR. MATERIALS CONTROL	Cincinnati, OH
101598			CIL	QUALITY ASSURANCE	DIRECTOR QA & TECH SERVICES	Antwerp, Belgium
101598			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER MIS INTERNATIONAL	Cincinnati, OH
103498			GREAT WHITE FLEET	OPERATIONS	CONTAINER MAINTENANCE MANAGER	Antwerp, Belgium
103498			NORTH COAST RIPENERS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Brisbane, Queensland, Australia
102498			CIA. FRUTERA DE SEVILLA	LEGAL	DIRECTOR, LAW DEPARTMENT	Medellin, Colombia
101498			CHIQUITA BRANDS ADELAIDE	EXECUTIVE	GENERAL MANAGER	Adelaide, Australia
101498			POLYMER UNITED	MARKETING	REGIONAL DIR. SALE & MKTG	Panama City, Panama
920498			CHIQUITA BRANDS CO., N.A.	PORT OPERATIONS	GENERAL MANAGER	Gulport, MS
103498			BANANA SUPPLY	OPERATIONS	DIRECTOR OF OPERATIONS	Miami, FL
928498			CHIQUITA TROPICAL PRODUCTS	LEGAL	LEGAL COUNSEL	San Jose, Costa Rica
103498			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	PROJECT LEADER	Cincinnati, OH
101498			CHIQUITA BRANDS, INC.	PACKAGING	V.P. TROPICAL QUALITY, PACKAGING & ENGINEERING	San Jose, Costa Rica
103498			CHIQUITA BRANDS CO., N.A.	CBNA BANANA SALES	REGIONAL DIRECTOR	Mississauga, Ontario
920498			FRUPAC	FRUPAC	V.P. FINANCE & ADMINISTRATION	Philadelphia, PA
928498			CIA. AGRICOLA DE GUAYAS	OPERATIONS	DIRECTOR OF OPERATIONS	Guayaquil, Ecuador
928498			COBAL	CONTROLLER	CONTROLLER	San Jose, Costa Rica
103498			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPERINTENDENT LABOR RELATIONS	Amueletes, Panama
920498			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER SYSTEMS SOFTWARE	Cincinnati, OH
101498		X	CHIRIQUI LAND COMPANY	OPERATIONS	GENERAL MANAGER	Amueletes, Panama
920498			CHIQUITA S.A.	OPERATIONS	ALLOCATION MANAGER	Geneva, Switzerland
1120498		X	CIA. FRUTERA DE SEVILLA	OPERATIONS	CONTROLLER	Medellin, Colombia
101498			COBAL	OPERATIONS	DISTRICT SUPERINTENDENT	San Jose, Costa Rica
103498			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
920498			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MANAGER FINANCIAL REPORTING	Cincinnati, OH
103498			FRIDAY CANNING CORPORATION	EXECUTIVE	PRESIDENT	New Richmond, WI
928498			CIA. AGRICOLA DEL GUAYAS	CONTROLLER	CONTROLLER	Guayaquil, Ecuador
101498			CALIFORNIA DAY FRESH FOODS	OPERATIONS	DISTRIBUTION MANAGER	Glendora, CA
920498			CHIQUITA BRANDS CO., N.A.	TRANSPORTATION SERVICES	ASST. V.P. TRANSPORTATION SERVICES	Cincinnati, OH
920498			CHIQUITA BRANDS, INC.	MARITROP	VICE PRESIDENT	Cincinnati, OH
928498			COPACSA	CONTROLLER	ASST. DIVISION CONTROLLER	Tapachula, Mexico
103498			COBAL	OPERATIONS	MGR. LOGISTICS & SVCS.	San Jose, Costa Rica
103498			CHIQUITA BRANDS SOUTH PACIFIC	FINANCE	DIR. FINANCE & ADMIN	Camberwell, Victoria, Australia
920498			CHIQUITA BRANDS CO., N.A.	ACCOUNTING	ACCOUNTING MANAGER	Cincinnati, OH
101498			FRUPAC	FRUPAC	GENERAL MANAGER	Philadelphia, PA
103498			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	CO CONSULTANT	Cincinnati, OH
101598			GREAT WHITE FLEET	OPERATIONS	MARINE SUPERINTENDENT	Antwerp, Belgium
103498			CHIQUITA BRANDS INTERNATIONAL, I.	ORG. EFFECTIVENESS	MANAGER ORG & HR DEVELOPMENT	Cincinnati, OH
920498			CHIQUITA TROPICAL PRODUCTS	HUMAN RESOURCES	DIRECTOR HUMAN RESOURCES	San Jose, Costa Rica
103498			POLYMER CO COSTA RICA	FINANCE	DIRECTOR OF FINANCE	San Jose, Costa Rica
928498			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	MANAGER TAX OPERATIONS	Cincinnati, OH
920498			CHIQUITA BRANDS CO., N.A.	CONTAINER MAINTENANCE	MGR. CONTAINER MAINTENANCE	Gulport, MS
928498			DUNAND ET COMPAGNIE DES BANANES	EXECUTIVE	PRESIDENT, DIRECTOR GENERAL	Paris, France
101498			CHIQUITA BRANDS, INC.	CONTROLLER	MANAGER INFORMATION SYSTEMS	Cincinnati, OH
920498			CIL	BUNKERING	BUNKER SCHEDULING MANAGER	Antwerp, Belgium
103498			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MGR HUMAN RESOURCES	Cincinnati, OH
920498			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	MANAGER TELECOMMUNICATIONS	Cincinnati, OH
920498			CHIQUITA BRANDS CO., N.A.	BANANA PRODUCT MGMT	MANAGER LOGISTICS	Cincinnati, OH
103498			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Amueletes, Panama
101498			CHIQUITA BRANDS INTERNATIONAL, I.	OPERATIONS	PROJECT MANAGER	Santiago, Dominican Republic
101598			CHIRIQUI LAND COMPANY	OPERATIONS	PORT SUPERINTENDENT	Bocas, Panama
103498			POLYMER	FINANCE	MGR. ACCOUNTING	San Jose, Costa Rica
101598			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPT. LABOR RELATIONS	Bocas, Panama
103498			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPERINTENDENT AGR.	Amueletes, Panama
101598		X	CHIRIQUI LAND COMPANY	OPERATIONS	GENERAL MANAGER	Bocas, Panama
928498			CHIQUITA TROPICAL PRODUCTS	LEGAL	LEGAL COUNSEL	San Jose, Costa Rica

10806-001094

CHIQUITA NSD 000025547

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1996

REPORT DUE: OCTOBER 16, 1996

REGD RESPONSE	NAME	PMT RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MANAGER HR	Cincinnati, OH
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
10/13/96			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE AFFAIRS	VICE PRESIDENT-CORPORATE AFFAIRS	Cincinnati, OH
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MGR. ACCOUNTING	Cincinnati, OH
10/30/96			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	AUDITOR	Cincinnati, OH
10/20/96			CHIRQUI LAND COMPANY	TOC	TOC COORDINATOR	Armuetles, Panama
9/20/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES VP	Cincinnati, OH
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	CORPORATE RISK MANAGER	Cincinnati, OH
10/24/96			CHIQUITA TROPICAL PRODUCTS	SALES	SENIOR ACCOUNT MANAGER	Duluth, GA
9/20/96			CHIQUITA BRANDS, INC.	OPERATIONS	SR. MANAGER ACCOUNTING	Cincinnati, OH
9/20/96			CHIQUITA BRANDS, INC.	OPERATIONS	SR. INDUSTRY ANALYST	Cincinnati, OH
9/20/96			CHIQUITA BRANDS, INC.	OPERATIONS	ASST. VICE PRESIDENT - CBG	Cincinnati, OH
9/20/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	COO-EASTERN/WESTERN DIVISION	Cincinnati, OH
9/20/96			CHIQUITA BRANDS, INC.	MARITROP	MANAGER SUPPLY LOGISTICS	Cincinnati, OH
9/20/96			CHIQUITA BRANDS CO., N.A.	QUALITY ASSURANCE	DIRECTOR TECH SALES AND QUALITY ASSURANCE	Cincinnati, OH
9/20/96			CHIQUITA BRANDS CO., N.A.	INLAND TRANSPORTATION	DR. CONTAINER OPERATIONS	Wilmington, DE
9/20/96			CHIQUITA BRANDS CO., N.A.	CHIQUITA BANANA N AMERICA	AVP/CONTROLLER	Cincinnati, OH
10/30/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	BENEFITS MANAGER	Cincinnati, OH
10/30/96			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	SENIOR COUNSEL	Cincinnati, OH
9/20/96			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	FIELD PACKAGING ENG.	San Jose, Costa Rica
10/14/96			CHIQUITA BRANDS, INC.	DOMESTIC ACCOUNTING	MANAGER PAYROLL	Cincinnati, OH
9/20/96			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	DIVISION SALES MANAGER	Cincinnati, OH
9/20/96			FRUPAC	SALES	PRODUCT MGR.	Philadelphia, PA
10/14/96			CALIFORNIA DAY FRESH FOODS	EXECUTIVE	VICE PRESIDENT	Glendora, CA
10/30/96			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	DIRECTOR, FAR EAST OPERATIONS	Cincinnati, OH
10/24/96			DOSQUET	EU/MCP SOURCING	SR. DIRECTOR, BUSINESS DEVELOPMENT	Abkhjan, Ivory Coast
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DATA ADMINISTRATOR	Cincinnati, OH
10/30/96			CHIQUITA BRANDS CO., N.A.	ADMINISTRATION	CHIEF ADMINISTRATIVE OFFICER	Cincinnati, OH
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	ORG. EFFECTIVENESS	MANAGER, MANAGEMENT DEVELOPMENT	Cincinnati, OH
11/14/96			C.I. BANADEX	OPERATIONS	CHIEF ADMIN. OFFICER	Medellin, Colombia
9/20/96			BANANA SUPPLY CO.	EXECUTIVE	TREASURER	Miami, FL
11/5/96			SOLAR AQUA FARMS	EXECUTIVE	PRESIDENT	Sun City, CA
10/14/96			CALIFORNIA DAY FRESH FOODS	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Glendora, CA
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	V.P. INFORMATION SYSTEMS	Cincinnati, OH
11/5/96			CIA. FRUTERA DE SEVILLA	OPERATIONS	GENERAL MANAGER - MEDELLIN	Medellin, Colombia
10/14/96			CHIQUITA INTL SERVICES GROUP	OPERATIONS	DIRECTOR PORT OPERATIONS	Antwerp, Belgium
9/20/96			CHIQUITA BRANDS, INC.	MARITROP	MANAGER AGRICHEMICALS	Cincinnati, OH
10/30/96			CHIQUITA BRANDS, INC.	OPERATIONS	SR. EXECUTIVE VICE PRESIDENT CBG	Cincinnati, OH
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	SR. DIRECTOR - INFORMATION SERVICES	Cincinnati, OH
9/20/96			CHIQUITA BRANDS CO., N.A.	BANANA PRODUCT MGMT	MANAGER CONTAINER FLEET OPS	Cincinnati, OH
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	VICE PRESIDENT AND TREASURER	Cincinnati, OH
9/20/96			GREAT WHITE FLEET	ACCOUNTING	MANAGER ACCOUNTING & FINANCIAL REPORTING	Antwerp, Belgium
9/20/96			CHIQUITA BRANDS CO., N.A.	INLAND DISTRIBUTION	A.V.P. SALES PLANNING/CUSTOMER SERVICES	Cincinnati, OH
9/20/96			CHIQUITA BRANDS, INC.	PROCESSED FOODS	DIR. PLANNING & ANALYSIS	Cincinnati, OH
10/14/96			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MGR MARKETING & MANAGEMENT	Cincinnati, OH
11/14/96			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION DIRECTOR WHOLESALERS NA EAST	St. Louis, MO
9/20/96			CHIQUITA BANANA INTERNATIONAL	MARKETING	REGION MANAGER - E. EUROPE	Prague, Czech Republic
10/14/96			FRUPAC	OPERATIONS	COMMERCIAL MANAGER	Santiago, Chile
9/20/96			MARITROP TRADING CORPORATION	ADMINISTRATION	REGIONAL DIRECTOR, MATERIALS & SUPPLY	San Jose, Costa Rica
10/14/96			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	VICE PRESIDENT	Geneva, Switzerland
10/30/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	VP CORPORATE HUMAN RESOURCES	Cincinnati, OH
10/13/96			CHIRQUI LAND COMPANY	CONTROLLER	EDP OPERATIONS COORDINATOR	Bocas, Panama
10/14/96			FRUPAC	OPERATIONS	DIRECTOR OF FINANCE AND ACCOUNTING	Santiago, Chile
10/14/96			FRUPAC	OPERATIONS	OPERATIONS MANAGER	Santiago, Chile
10/13/96			CHIRQUI LAND COMPANY	CONTROLLER	CHIEF ADMINISTRATIVE OFFICER	Bocas, Panama
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	MANAGER ORG. DEV. & HUMAN RESOURCES	Cincinnati, OH
9/20/96			CH	OPERATIONS	ASST. VICE PRESIDENT	Hamilton, Bermuda

CBI-VI-001-005658

ICHS-001095

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1996

REPORT DUE: OCTOBER 15, 1996

REC'D RESPONSE	NAME	PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/14/96			POLYMER UNITED	FINANCE	DIRECTOR FIN. & ADMIN.	Panama City, Panama
9/20/96			CHIQUITA BRANDS, INC.	MARITROP	MANAGER, M & S	Cincinnati, OH
9/26/96			DUNAND ET COMPAGNIE DES BANANES	MARKETING	DIRECTOR SALES & MARKETING	Paris, France
9/26/96			DUNAND ET COMPAGNIE DES BANANES	EXECUTIVE	SECRETARY GENERAL	Paris, France
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	PROJECT LEADER	Cincinnati, OH
9/26/96			DUNAND ET COMPAGNIE DES BANANES	EUWAP SOURCING	VICE PRESIDENT	Paris, France
10/14/96			PROGRESSIVE PRODUCE CO.	FINANCE	ASST. VICE PRESIDENT FINANCE	Los Angeles, CA
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	MANAGER, TAX OPS	Cincinnati, OH
9/20/96			COBAL	TREASURY	TREASURER	San Jose, Costa Rica
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	SECRETARY'S OFFICE	ASST. GENERAL COUNSEL & ASST. SECRETARY	Cincinnati, OH
10/14/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR DATA ADMINISTRATION	Cincinnati, OH
9/26/96			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	ASST. V.P. TAXATION	Cincinnati, OH
10/30/96			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	CHAIRMAN & CEO	Cincinnati, OH
9/26/96			CHIQUITA BRANDS INTERNATIONAL, I.	EXECUTIVE	PRESIDENT AND CHIEF OPERATING OFFICER	Cincinnati, OH
10/30/96			CHIQUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Cincinnati, OH
11/5/96			CIL	FINANCE	DIRECTOR, AFFILIATE ACCT.	Antwerp, Belgium
9/20/96			CHIQUITA BRANDS CO., N.A.	MARKETING	MARKETING MANAGER	Cincinnati, OH
10/30/96			CHIQUITA BRANDS CO., N.A.	MARKETING	DIRECTOR SALES ADMINISTRATION	Cincinnati, OH
9/20/96			GREAT WHITE FLEET	OPERATIONS	DIR. PROCUREMENT & MATERIALS MGMT.	Antwerp, Belgium
10/30/96			POLYMER de COSTA RICA	OPERATIONS	MGR. PRODUCTION SERVICES	San Jose, Costa Rica
10/15/96			DUNAND ET COMPAGNIE DES BANANES	EXECUTIVE	CHIEF FINANCIAL OFFICER	Paris, France
10/30/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER, INFORMATION ENGINEERING	Cincinnati, OH
10/30/96			COBAL	OPERATIONS	DISTRICT SUPERINTENDENT	San Jose, Costa Rica
9/20/96			MENEU DISTRIBUTION S.A.	OPERATIONS	MANAGING DIRECTOR	Valencia, Spain
9/20/96			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	MANAGER TECHNICAL SERVICES	Cincinnati, OH
10/20/96			CHIQUITA BRANDS CO., N.A.	CBNA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Lynbrook, NY
10/15/96			MENEU	CONTROLLER	DIRECTOR - FINANCIAL PLANNING	Valencia, Spain
9/28/96			CHIQUITA BRANDS CO., N.A.	CBNA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Pleasanton, CA
10/14/96			COBAL	OPERATIONS	GENERAL MANAGER	San Jose, Costa Rica
10/14/96			CHIQUITA BRANDS, INC.	CONTROLLER	CONTROLLER	Cincinnati, OH
10/30/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	MANAGER BENEFITS	Cincinnati, OH
10/30/96			CHIRIQUI LAND COMPANY	OPERATIONS	REGIONAL SIGATOKA SUPT.	Amueles, Panama
10/15/96			CIL	QUALITY ASSURANCE	MGR. QUAL. ASSURANCE	Antwerp, Belgium
9/20/96			CHIQUITA BRANDS CO., N.A.	CBNA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Cincinnati, OH
10/15/96			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	DIR. CAP. INVESTMENT & PURCHASING	San Jose, Costa Rica
10/30/96			COBIGUA	OPERATIONS	GENERAL MANAGER, COBIGUA	Guatemala City, Guatemala
10/15/96			X TELA RAILROAD COMPANY	CONTROLLER	CONTROLLER	La Lima, Honduras
10/30/96			MENEU DISTRIBUTION S.A.	CONTROLLER	FINANCIAL MANAGER	Valencia, Spain
10/30/96			COBAL	OPERATIONS	EXPORT SUPERINTENDENT	San Jose, Costa Rica
10/14/96			GREAT WHITE FLEET	FINANCE	DIRECTOR FINANCE	Antwerp, Belgium
9/20/96			AMERICAN PRODUCE COMPANY	EXECUTIVE	CFO	Los Angeles, CA
9/20/96			TELA RAILROAD COMPANY	OPERATIONS	SENIOR PRODUCTION MANAGER	La Lima, Honduras
10/15/96			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Bocas, Panama
10/31/96			CHIRIQUI LAND COMPANY	ENGINEERING	MECHANICAL SUPT.	Amueles, Panama
9/26/96			CHIQUITA BRANDS CO., N.A.	CBNA BANANA SALES	MANAGER WHOLESALE BUSINESS - NA WEST	Bothell, WA
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR TELECOMMUNICATIONS	Cincinnati, OH
10/30/96			CHIRIQUI LAND COMPANY	OPERATIONS	PRODUCTION MANAGER	Amueles, Panama
10/30/96			COBIGUA	OPERATIONS	MGR. TECH SERVICES	Guatemala City, Guatemala
10/30/96			COBAL	OPERATIONS	MGR. PACKAGING OPS	San Jose, Costa Rica
9/20/96			CHIQUITA BRANDS CO., N.A.	CONTAINER MAINTENANCE	MANAGER CONTAINER MAINTENANCE	Freeport, TX
10/14/96			MUNDIMAR	CONTROLLER	CONTROLLER	San Jose, Costa Rica
10/15/96			X CHIRIQUI LAND COMPANY	LEGAL	DIVISION LAWYER	Bocas, Panama
9/20/96			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIRECTOR - ORGANIZATIONAL EFFECTIVENESS	Cincinnati, OH
9/26/96			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	MANAGER PURCHASING - CTP	San Jose, Costa Rica
9/20/96			CHIQUITA BRANDS, INC.	MARITROP	DIRECTOR PACKAGING MTRL & SUPPLY	Cincinnati, OH
10/30/96			CHIRIQUI LAND COMPANY	CONTROLLER	ASST. CONTROLLER	Amueles, Panama
9/26/96			COBAL	OPERATIONS	TCC COORDINATOR	San Jose, Costa Rica

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Confidential Treatment
Request by Chiquita Brands

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1-SEPTEMBER 30, 1996

REPORT DUE: OCTOBER 16, 1996

CEI-V1-001-005660

REC'D RESPONSE	NAME	PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
9/2/96			COBAL	OPERATIONS	MGR. PROCESS IMPROVEMENT	San Jose, Costa Rica
9/2/96			CHIQUITA BRANDS CO., N.A.	CBNA BANANA SALES	V.P. SALES	Cincinnati, OH
10/14/96			CALIFORNIA DAY FRESH FOODS	OPERATIONS	INV. MANAGER	Glendora, CA
9/2/96			CHIQUITA BRANDS CO., N.A.	CBNA BANANA SALES	REGION DIRECTOR	Houston, TX
9/2/96			CHIQUITA BRANDS MELBOURNE PTY LTD	EXECUTIVE	MANAGING DIRECTOR	Footscray, Victoria, Australia
9/2/96			CHIQUITA BRANDS, INC.	MARITROP	MANAGER MATERIALS & CONTROL	Cincinnati, OH
9/2/96			BANANA SUPPLY CO.	EXECUTIVE	PRESIDENT	Miami, FL
10/15/96		X	CHIRIQUI LAND COMPANY	CONTROLLER	CONTROLLER	Bocas, Panama
10/3/96			CHIRIQUI LAND COMPANY	CONTROLLER	MANAGER EDP	Armuiseles, Panama
10/15/96		X	COBALISA	EXECUTIVE	GENERAL MANAGER	La Lima, Honduras
10/3/96			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	DIRECTOR DEVELOPMENT	Cincinnati, OH
10/14/96			CHIQUITA BRANDS INTERNATIONAL, I	INTERNAL AUDIT	MANAGER AUDIT	Cincinnati, OH
10/14/96			CHIRIQUI LAND COMPANY	OPERATIONS	AREA SUPT.	Armuiseles, Panama
9/2/96			CHIQUITA BRANDS INTERNATIONAL, I	LEGAL	VICE PRESIDENT, GENERAL COUNSEL AND SECRETARY	Cincinnati, OH
10/3/96			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	SR. V.P. CBNA	San Jose, Costa Rica
10/3/96			CHIQUITA BRANDS INTERNATIONAL, I	CORPORATE SECURITY	L.A. SECURITY COORDINATOR	San Jose, Costa Rica
9/2/96			CHIQUITA BRANDS CO., N.A.	SALES	REGIONAL DIRECTOR	Cincinnati, OH
9/2/96			CHIQUITA BRANDS CO., N.A.	CBNA BANANA SALES	DIR. CORP. SALES & CUSTOMER SERVICE	Cincinnati, OH
9/2/96			CHIQUITA BRANDS, INC.	CONSUMER & TRADE MARKETING	TRADE MARKETING MANAGER	Cincinnati, OH
9/2/96			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	EXECUTIVE VICE PRESIDENT	Geneva, Switzerland
10/15/96		X	TELA RAILROAD COMPANY	OPERATIONS	GENERAL MANAGER	La Lima, Honduras
9/2/96			CHIQUITA BRANDS INTERNATIONAL, I	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
9/2/96			CHIQUITA BRANDS INTERNATIONAL, I	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
9/2/96			CHIQUITA BRANDS CO., N.A.	PACKAGED GOODS	CONTROLLER	Cincinnati, OH
10/24/96			CHIQUITA BRANDS INTERNATIONAL, I	TAX	DIRECTOR TAX OPERATIONS	Cincinnati, OH
10/24/96			CALIFORNIA DAY FRESH FOODS	OPERATIONS	DIRECTOR	Glendora, CA
9/2/96			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	MGR. PRODUCT & PROCESS DEVELOPMENT	Cincinnati, OH
10/15/96			CHIRIQUI LAND COMPANY	OPERATIONS	PROCESS IMPROVEMENT COORDINATOR	Bocas, Panama
10/3/96			GREAT WHITE FLEET	OPERATIONS	SR. TECHNICAL SUPT.	Antwerp, Belgium
10/3/96			CHIRIQUI LAND COMPANY	QUALITY ASSURANCE	DIRECTOR QUALITY CONTROL	Armuiseles, Panama
10/14/96			FRUPAC	OPERATIONS	SUPPLIES MANAGER	Santiago, Chile
9/2/96			GREAT WHITE FLEET	OPERATIONS	PRESIDENT	Antwerp, Belgium
10/3/96			GREAT WHITE FLEET	CONTROLLER	ASST. V.P. TRANSPORTATION ACCTG.	Antwerp, Belgium
10/15/96			CL	FINANCE	DIRECTOR, ACCOUNTING	Antwerp, Belgium
10/14/96			CHIQUITA BRANDS INTERNATIONAL, I	HUMAN RESOURCES	DIRECTOR BENEFITS AND COMPENSATION	Cincinnati, OH
10/3/96			CHIQUITA ITALIA, S.p.A.	SALES	DIRECTOR SALES NORTH	Milan, Italy
10/14/96			POLYMER UNITED	OPERATIONS	REGIONAL DIRECTOR MANUF.	Panama City, Panama
10/3/96			POLYMER	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica
9/2/96			AMERICAN PRODUCE	EXECUTIVE	VP TROPICAL FRUIT	Los Angeles, CA
11/5/96			CHIQUITA BRANDS INTERNATIONAL, I	LEGAL	SENIOR COUNSEL	Cincinnati, OH
10/3/96			CHIQUITA BRANDS INTERNATIONAL, I	MIS	SR. DIR INTL & ACQUISITION SUPPORT	Cincinnati, OH
9/2/96			FRUPAC	SALES	ACCOUNT MGR.	Philadelphia, PA
10/15/96			CIA. PROCESSADORA DE FRUTAS	CONTROLLER	ASST. CONTROLLER	Bocas, Panama
10/3/96			CHIRIQUI LAND COMPANY	TRANSPORT/EXPORT	SUPT. TRANS/EXPORT	Armuiseles, Panama
10/15/96			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	DIRECTOR FINANCE & ACCTG. FAR EAST REGION	Cincinnati, OH
9/2/96			CHIQUITA BRANDS INTERNATIONAL, I	ORG. EFFECTIVENESS	CONSULTANT, OD & TOC	Cincinnati, OH
10/3/96			FRIDAY CANNING CORPORATION	SALES	INTL. SALES MGR.	New Richmond, WI
9/2/96			BRUGOM EN VISSER, B.V.	EXECUTIVE	CONTROLLER	Netherlands
10/3/96			POLYMER	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica
9/2/96			COBAL	OPERATIONS	MANAGER FINANCIAL ANALYSIS	San Jose, Costa Rica
10/15/96		X	CHIRIQUI LAND COMPANY	CONTROLLER	ASST. CONTROLLER	Bocas, Panama
10/15/96			CHIQUITA BRANDS, INC.	OPERATIONS	CHEF PILOT	Bocas, Panama
10/3/96			CHIQUITA BRANDS CO., N.A.	CBNA BANANA SALES	SR. ACCOUNT MANAGER	Portland, OR
10/3/96			CHIQUITA BRANDS CO., N.A.	CBNA BANANA SALES	REGION DIRECTOR	Charlotte, NC
9/2/96			CIA. FRUTERA DE SEVILLA	LEGAL	LEGAL COUNSEL	Santa Marta, Colombia
9/2/96			CHIQUITA BRANDS CO., N.A.	PROCESSED FRUIT INGRED.	CONTROLLER	Cincinnati, OH
11/5/96		X	CHIQUITA BRANDS INTERNATIONAL, I	LEGAL	VICE PRESIDENT LABOR RELATIONS	Cincinnati, OH

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Confidential Treatment
Request by Chiquita Brands

FOREIGN CORRUPT PRACTICES COMPLIANCE PERIOD JULY 1 - SEPTEMBER 30, 1996

REPORT DUE: OCTOBER 15, 1996

CBI-VI-001-005661

REC'D RESPONSE	NAME	PNT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/3/96			COBQUA	OPERATIONS	YOC MANAGER	Guatemala City, Guatemala
10/14/96			CHIOUITA BANANA COMPANY, B.V.	PROCESSED FRUIT INGRED.	TECH SALES MGR	Breda, Netherlands
10/14/96			CHIOUITA BRANDS INTERNATIONAL, I	ADMINISTRATION	V.P. CHIEF FINANCIAL OFFICER	Cincinnati, OH
10/3/96			FRIDAY CANNING CORPORATION	SALES & MARKETING	VICE PRESIDENT	New Richmond, WI
10/14/96			AGROINDUSTRIAL LOS LAGOS	CONTROLLER	CONTROLLER	Santiago, DR
10/2/96			CHIOUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. PACK TECH CENTER	San Jose, Costa Rica
10/15/96			CHIRICUI LAND COMPANY	ENGINEERING	CHIEF OF ENGINEERING	Bocas, Panama
9/20/96			CHIOUITA BRANDS INTERNATIONAL, I	TREASURY	CORPORATE PLANNER	Cincinnati, OH
11/18/96			CHIRICUI LAND COMPANY	OPERATIONS	SIGATOKA EXTENSION MANAGER	Bocas, Panama
10/3/96			CHIOUITA ITALIA, S.p.A.	SALES	ALLOCATION MANAGER	Rome, Italy
9/28/96			DOSQUET PLANTATION	OPERATIONS	TEAM LEADER	Abidjan, Ivory Coast
10/14/96			UNITED BRANDS JAPAN, LTD.	ACCOUNTING	ACCOUNTING SUPERVISOR	Tokyo, Japan
9/20/96			CHIOUITA BRANDS CO., N.A.	TRANSPORTATION SERVICES	COMMERCIAL MANAGER	Cincinnati, OH
10/3/96			POLYMER DE COSTA RICA	OPERATIONS	VICE PRESIDENT POLYMER	San Jose, Costa Rica
10/15/96			CHIOUITA BRANDS, INC.	DOMESTIC ACCOUNTING	CONTROLLER	Cincinnati, OH
9/20/96			CHIOUITA BRANDS, INC.	PROCESSED	BUSINESS ANALYST	Cincinnati, OH
10/24/96			BAIANA SUPPLY CO.	FINANCE	V.P. FINANCE & ADMIN. CAO,	Miami, FL
10/14/96			CHIOUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Deerfield, IL
9/20/96			CHIOUITA BRANDS INTERNATIONAL, I	MIS	AVP INFORMATION SERVICES	Cincinnati, OH
10/15/96			CHIOUITA BRANDS INTERNATIONAL, I	INTERNAL AUDIT	DIRECTOR, INTERNAL AUDIT	Cincinnati, OH
9/20/96			POLYMER	CONTROLLER	MGR. CONSOL & GEN. ACCT.	San Jose, Costa Rica
10/24/96			CHIOUITA BRANDS INTERNATIONAL, I	MIS	MGR. INFORMATION SECURITY	Cincinnati, OH
9/20/96			CHIOUITA BRANDS INTERNATIONAL, I	CONTROLLER	ASST. CORPORATE CONTROLLER	Cincinnati, OH
10/14/96			CHIOUITA BRANDS INTERNATIONAL, I	BOARD OF DIRECTORS	DIRECTOR	Washington, D.C.
9/20/96			CHIOUITA BRANDS INTERNATIONAL, I	ACCOUNTING	ACCOUNTING MGR.	Philadelphia, PA
10/14/96			FRUPAC	QUALITY/ENGINEERING	DIRECTOR TROPICAL QUALITY ASSURANCE	San Jose, Costa Rica
9/20/96			CHIOUITA BRANDS, INC.	CONTROLLER	CONTROLLER	Armuelles, Panama
10/14/96		X	CHIRICUI LAND COMPANY	DINING SERVICES	EXECUTIVE CHEF	Cincinnati, OH
9/20/96			CHIOUITA BRANDS INTERNATIONAL, I	CONTROLLER	ASST. CONTROLLER	San Jose, Costa Rica
9/20/96			COBAL	ORG. EFFECTIVENESS	CONSULTANT	San Jose, Costa Rica
10/14/96			CHIOUITA BRANDS, INC.	LEGAL	AVP LEGAL & GOVERNMENT AFFAIRS	Panama City, Panama
9/20/96			CHIRICUI LAND COMPANY	PORT OPERATIONS	MANAGER, WESTERN DIV.	Long Beach, CA
10/14/96			CHIOUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIR. CORPORATE ACCTS.	Cincinnati, OH
10/14/96			CHIOUITA BRANDS CO., N.A.	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Cincinnati, OH
9/20/96			CHIOUITA BRANDS INTERNATIONAL, I	CTP NORTH AMERICA	PRESIDENT, CHIOUITA BANANA, N.A.	Cincinnati, OH
9/20/96			CHIOUITA BRANDS CO., N.A.	OPERATIONS	SR TECHNICAL ADVISOR	Venezuela
9/20/96			CHIOUITA INTL. TROPICAL SERVICES	CONTROLLER	MANAGER ACCOUNTING	Cincinnati, OH
9/20/96			CHIOUITA BRANDS INTERNATIONAL, I	FINANCIAL ANALYSIS	CORPORATE PLANNER	Cincinnati, OH
10/24/96			CHIOUITA BRANDS INTERNATIONAL, I	TRANSPORTATION	MANAGER SCHEDULING	Cincinnati, OH
9/20/96			CHIOUITA BRANDS, INC.	OPERATIONS	V.P. MARKETING & LOGISTICS	Hamilton, Bermuda
9/20/96			CIL	TAX	TAX COUNSEL	Cincinnati, OH
10/14/96			CHIOUITA BRANDS INTERNATIONAL, I	MARKETING	VICE PRESIDENT MARKETING	Cincinnati, OH
10/3/96			CHIOUITA BRANDS CO., N.A.	LEGAL	CORPORATE COUNSEL	Cincinnati, OH
9/20/96			GREAT WHITE FLEET	OPERATIONS	FLEET BUYER	Antwerp, Belgium
10/3/96			CHIOUITA BRANDS, INC.	QUALITY/ENGINEERING	SR. MANAGER TRANSPORTATION ENG.	San Jose, Costa Rica
10/15/96			CHIOUITA BRANDS INTERNATIONAL, I	RISK MANAGEMENT	MGR. RISK CONTROL	Cincinnati, OH
9/20/96			CHIOUITA BRANDS INTERNATIONAL, I	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
10/3/96			CHIOUITA BRANDS CO., N.A.	CB-NA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Alton, OH
10/14/96			FRUPAC	OPERATIONS	TECHNICAL AND GROWERS MANAGER	Santiago, Chile
9/20/96			CHIOUITA BRANDS INTERNATIONAL, I	CONTROLLER	V.P. & CONTROLLER	Cincinnati, OH
10/3/96			FRIDAY CANNING CORPORATION	ADMINISTRATION	SENIOR VICE PRESIDENT	New Richmond, WI
10/3/96			COBAL	MIS	MIS DIRECTOR	San Jose, Costa Rica
10/3/96			COBAL	OPERATIONS	GENERAL MANAGER	San Jose, Costa Rica
10/3/96			CIL	SERVICES GROUP	MANAGER	Antwerp, Belgium
11/5/96			CIA FRUTERA DE SEVILLA	OPERATIONS	DIRECTOR TECH. SERVICES	Medellin, Colombia
10/3/96			CHIOUITA BRANDS, INC.	CONTROLLER	MANAGER ACCOUNTING	Cincinnati, OH
9/20/96			CHIOUITA BRANDS, INC.	MARITROP	DIRECTOR CAPITAL PROCUREMENT	Cincinnati, OH

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Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1996

REPORT DUE: OCTOBER 15, 1996

REC'D RESPONSE	NAME	PNT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
10/14/96			POLYMER UNITED	HUMAN RESOURCES	REGIONAL DIRECTOR H.R.	Panama City, Panama
10/15/96		X	CHICUITA TROPICAL PRODUCTS	LEGAL	VP LEGAL & GOVT AFFAIRS	San Jose, Costa Rica
10/15/96			COBAL	OPERATIONS	DIV. SUPT. AGRICULTURE	San Jose, Costa Rica
10/3/96		X	TELA RAILROAD COMPANY	CONTROLLER	ASST. CONTROLLER	La Lima, Honduras
10/15/96			CHICUITA BRANDS CO., N.A.	PROCESSED FRUIT INVGRED.	GENERAL MANAGER-PFI	Cincinnati, OH
9/20/96			CHICUITA BANANA GROUP	OPERATIONS	VP TROPICAL OPS ANALYSIS	San Jose, Costa Rica
10/3/96			GREAT WHITE FLEET	OPERATIONS	SUPERINTENDENT COMM. OPS.	Antwerp, Belgium
9/20/96			CHICUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIR. HR SYSTEMS & ADMIN	Cincinnati, OH
10/3/96			CHICUITA BRANDS INTERNATIONAL, I.	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
10/3/96			CHICUITA BRANDS CO., N.A.	ADMINISTRATION	SPECIAL PROJECT MANAGER	Cincinnati, OH
9/20/96			CHICUITA BRANDS INTERNATIONAL, I.	BOARD OF DIRECTORS	DIRECTOR	Eden Prairie, MN
10/3/96			CHICUITA BRANDS CO., N.A.	CBANA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Cincinnati, OH
10/3/96			CHICUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	DIRECTOR CORP. RISK MGT.	Cincinnati, OH
10/3/96			CHICUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	EXEC. V.P. CHIEF ADM. OFFICER	Philadelphia, PA
9/20/96			CHICUITA BRANDS INTERNATIONAL, I.	SALES	ACCOUNT MGR.	San Jose, Costa Rica
9/20/96			FRUPAC	OPERATIONS	SR. VICE PRESIDENT/REGIONAL MANAGER	Cincinnati, OH
9/20/96			CHICUITA TROPICAL PRODUCTS	TRANSPORTATION SERVICES	MANAGER INLAND TRANSPORTATION	Cincinnati, OH
9/20/96			CHICUITA BRANDS CO., N.A.	OPERATIONS	SENIOR VICE PRESIDENT	New Richmond, WI
10/3/96			FRIDAY CANNING CORPORATION	INTERNAL AUDIT	VICE PRESIDENT INTERNAL AUDIT	Cincinnati, OH
9/20/96			CHICUITA BRANDS INTERNATIONAL, I.	OPERATIONS	GENERAL MANAGER	Santiago, Chile
10/14/96			FRUPAC	LEGAL	ASST. GENERAL COUNSEL	Cincinnati, OH
10/14/96			CHICUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	DIRECTOR CORPORATE SERVICES	Cincinnati, OH
9/20/96			CHICUITA BRANDS INTERNATIONAL, I.	EXECUTIVE	MANAGING DIRECTOR	Innisfail, Queensland, Australia
10/14/96			WORTH PLANTATIONS PTY. LTD.	TREASURY	DIRECTOR CASH OPERATIONS	Cincinnati, OH
9/20/96			CHICUITA BRANDS INTERNATIONAL, I.	MARKETING	MGR. RIPEIN & TECH. SERV.	Breda, Netherlands
10/15/96			CHICUITA BANANA COMPANY, B.V.	OPERATIONS	AVP FINANCE & PLANNING	Cincinnati, OH
10/3/96			CHICUITA BRANDS, INC.	OPERATIONS	VICE PRESIDENT POLYMER PANAMA	Panama City, Panama
10/14/96		X	POLYMER UNITED	OPERATIONS	MANAGER CLIENT SERVER	Cincinnati, OH
9/20/96			CHICUITA BRANDS INTERNATIONAL, I.	MIS		

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FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD JULY 1 - SEPTEMBER 30, 1996

REPORT DUE: OCTOBER 16, 1996

REC'D RESPONSE	NAME	X IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
CONFIDENTIAL					GENERAL MANAGER	San Diego, CA
10/24/96			COAST CITRUS		PRESIDENT	San Diego, CA
10/24/96			COAST CITRUS		CFO	San Diego, CA
10/24/96			COAST CITRUS		PRESIDENT	Cincinnati, OH
10/15/96			CASTELLINI COMPANY		TREASURER	Cincinnati, OH
10/15/96			CASTELLINI COMPANY		PRESIDENT	Albion, PA
8/20/96			THEODOREIS & SONS BANANA CO.			

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Confidential Treatment
Request by Chiquita Brands

QUARTERLY PAYMENTS
FCPA REPORTING
FOURTH QUARTER OF 1996
SUMMARY

During the fourth quarter of 1996, we had 100% reporting compliance from the 426 employees required to report under the FCPA. Payments were reported by 12 companies in six countries. Aggregate payments by company ranged between \$72 and \$32,997.

Total payments reported during the fourth quarter of 1996 were \$72,102 as compared to \$68,722 for the fourth quarter of 1995.

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Confidential Treatment
Request by Chiquita Brands

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

COUNTRY & COMPANY	PRINCIPAL BUSINESS	1ST QTR 1996	2ND QTR 1996	3RD QTR 1996	4TH QTR 1996	TOTAL 1996	TOTAL 1995
COLOMBIA							
Compania Frutera de Sevilla	Banana Operations	6,640	3,770	2,199	1,461	12,960	67,911
COSTA RICA							
Cobal	Banana Operations	3,317	196	97	127	3,737	1,940
Chiriqui Land Company	Banana Operations	2,150	980	679	1,472	5,281	11,464
Chiquita Tropical Products	Markets Tropical Fruit	147	0	290	763	1,200	1,266
Numar	Oil Palm Products	0	0	0	0	0	89
Palma Tica	Oil Palm Cultivation	0	0	0	0	0	7,358
Unimar	Oil Palm Products	0	0	0	0	0	963
	Sub-total	6,614	1,176	1,068	2,362	10,218	23,079
GUATEMALA							
Cobagua	Banana Operations	3,138	3,830	6,381	352	12,701	6,074
HONDURAS							
Agricola de Rio Tinto	Processed Banana Products	1,002	2,433	16	350	3,801	512
Cobalisa	Banana Operations	5,390	6,221	6,158	9,628	27,397	25,951
San Alejo Oil Palm Operations	Oil Palm Cultivation	409	918	5,192	1,755	8,274	1,377
Tela Railroad	Banana Operations	98,023	26,291	21,775	32,997	179,086	76,017
	Sub-total	104,824	35,863	33,141	44,730	218,558	103,867
PANAMA							
Chiriqui Land Company	Banana Operations	30,159	22,246	21,594	22,611	96,610	85,141
Polymer Extrusion, S.A.	Plastic Products	896	25	108	72	1,101	2,062
	Sub-total	31,055	22,271	21,702	22,683	97,711	87,203
UNITED STATES							
Chiquita Brands International, Inc.		740	601	976	824	2,741	1,917
TOTAL PAYMENTS		150,911	67,411	64,465	72,102	354,889	280,041

CBI-V1-001-005665

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Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

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

Total Payments 1,451

CBI-V1-001-005666

1CHQ6-001103

Exchange Rate, .0009374

SUPPORT INFORMATION TO SUMMARY REPORT

QUARTERLY REPORT OF PAYMENT
STATEMENT OF POLICIES AND PROCEDURES
FOURTH QUARTER, 1996 (US\$)Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US-\$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Costa Rica	COBAL	127	Health Officials	Facilitating payments relating to health inspections.
	Chiriqui Land Co. (Bocas Division)	1,472	Customs Officials and Security Agents	Facilitating payments for police protection and customs clearances.
	Chiquita Brands	46	Customs Officials	Facilitating payments for customs clearance.
		<u>717</u>	Various Government Officials	Christmas gifts.
	Sub-total	763		
Total Payments		<u>2,362</u>		

CBI-V1-001-005667

1CHQ6-001104

Exchange Rate .0058

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Guatemala	COBIGUA	352	Customs Officials	Facilitating payments related to customs inspections.
Total Payments		<u>352</u>		

CBI-V1-001-005668

1CHQ6-001105

CHIGUITA NSD 000025558

SUPPORT INFORMATION TO SUMMARY REPORT

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

Confidential Treatment
Request by Chiquita Brands

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Honduras	Agricola De Rio Tinto	350	Customs and Commerce Officials	Transportation and meals provided to facilitate product inspection.
	COBALISA	9,628	Armed Forces	Security of managed farm facilities.
	Tela Railroad Company (Oil Palm)	1,755	Armed Forces	Donation of vehicle repairs and fuel in exchange for security services.
	Tela Railroad Company (Bananas)	4,610	Customs Officials	Facilitating payments of cash and fuel for expediting customs clearances and receiving vessels after regular working hours.
		18,384	Armed Forces	Facilitating payments of cash, fuel, and meals for security and police protection.
		61	Postal Officials	Payment for expediting company mail.
		97	Juvenile Judge	Provide paint and repairs to offices.

CBI-V1-001-005669

1CHQ5-001106

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Honduras (Cont'd.)	Tela Railroad Company (Bananas)	790	Ministry of Health	Donation of medicine.
		416	Ministry of Finance	Facilitate income tax audit process.
		132	Government Ecology Foundation	Donation of fuel.
		7,780	Various Government Officials	Christmas gifts.
		412	Ministry of Finance	Facilitate physical inventory verification.
		315	Ministry of Finance	Facilitate documentation required to refund export taxes.
	Sub-total	32,997		
Total Payments		<u>44,730</u>		

CBI-V1-001-005670

1CHQ6-001107

Exchange Rate: .105

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Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Panama	Chiriqui Land Company	159	Director of National Banana Council, Ministers of Commerce, Labor, Social Security	Meals expenses related to discussions of various banana related issues.
		1,477	Various Government Officials	Christmas gifts.
	Armuelles Division	1,830	Quarantine, Customs or Immigration Inspectors	Verification of materials received, inspection/disinfection of ships/ containers/planes and receiving vessels after working hours.
		1,753	Police, INAFORP, Immigration, Port Authority or Labor Officials	Charitable donations of travel expenses, lodging and conference facilities at company guest houses and donations of fuel.

CBI-V1-001-005671

1CHQ6-001108

SUPPORT INFORMATION TO SUMMARY REPORT

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

Confidential Treatment.
Request by Calquitta Branda

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
Panama (Cont'd.)	Bocas Division	16,867	Customs, Immigration Inspectors and Security Agents	Facilitating payments for police protection and customs clearances.
		<u>525</u>	Electric/Hydraulic Resources Institute	Facilitating payment to expedite technical services.
	Sub-total	22,611		
	Polymer Group- Panama	72	University, schools, police academy, health center, job skills center	Charitable contribution of products.
Total Payments		<u>22,683</u>		

CBI-V1-001-005672

1CHQ6-001109

Confidential Treatment
Request by Chiquita Brands

SUPPORT INFORMATION TO SUMMARY REPORT

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

COUNTRY	SUBSIDIARY	AMOUNT (US \$)	GOVERNMENT BRANCH	DESCRIPTION/COMMENTS
United States	Chiquita Brands International, Inc.	524	Foreign Relations Officials	Expenses related to meals provided during meetings to discuss European banana quota issues.
Total Payments		<u>524</u>		

CBI-V1-001-005673

1CHQ6-001110

Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1996

REPORT DUE: JANUARY 15, 1997

REC'D RESPONSE	NAME	PX-IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
1/13/97			FRUPAC	OPERATIONS	EXPORTS MANAGER	Santiago, Chile
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MANAGER	Cincinnati, OH
2/28/97		X	CHIQUITA TROPICAL PRODUCTS	LEGAL	VICE PRESIDENT LEGAL COUNSEL	Panama City, Panama
1/24/97			CHIRIQUI LAND COMPANY	OPERATIONS	TOC COORDINATOR	Armuéles, Panama
1/15/97			CHIQUITA TROPICAL PRODUCTS	LEGAL	DIRECTOR LEGAL	San Jose, Costa Rica
1/21/97			FRUPAC	OPERATIONS	DIRECTOR OPERATIONS	San Jose, Costa Rica
1/3/97			TELA RAILROAD COMPANY	LEGAL	LEGAL DEPARTMENT DIRECTOR	San Pedro Sula, Honduras
1/24/97			BANANA SUPPLY	OPERATIONS	TECHNICAL SUPERINTENDENT	Miami, FL
1/3/97			CHIQUITA BANANA COMPANY, B.V.	MARKETING	AREA DIRECTOR - SCANDANAVIA	Helsinki, Finland
1/15/97			CHIRIQUI LAND COMPANY	OPERATIONS	DIV. SUPERINTENDENT AGRI.	Bocas, Panama
1/13/97			C.I. BANADEX	HUMAN RESOURCES	HUMAN RESOURCE MANAGER	Medellin, Colombia
2/3/97			COBAL	OPERATIONS	SAFETY SUPERINTENDENT	San Jose, Costa Rica
1/3/97			TELA RAILROAD COMPANY	OPERATIONS	MANAGER TECHNICAL SERVICES/MIS	La Lima, Honduras
1/3/97			CHIQUITA BRANDS, INC.	OPERATIONS	VP TROPICAL BUSINESS DEVELOPMENT	Martinique, FWI
1/3/97			FRUPAC	ACCOUNTING	MIS MGR.	Philadelphia, PA
1/3/97			CHIQUITA BRANDS CO., N.A.	ACCOUNTING	CREDIT & CLAIMS	Cincinnati, OH
1/15/97			CBI-PROCESSED FRUIT INGREDIENTS	OPERATIONS	GM PROCESSED BANANA MANUFACTURING	San Jose, Costa Rica
1/21/97			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SECURITY	DIRECTOR, SECURITY	Cincinnati, OH
2/28/97		X	CHIQUITA TROPICAL PRODUCTS	LEGAL	ASSISTANT DIRECTOR LEGAL AND GOVT AFFAIRS	Panama City, Panama
1/13/97			CHIQUITA BRANDS, INC.	PACK & ENG SERVICES	SR. MGR. PACKING	San Jose, Costa Rica
1/3/97			CHIQUITA BRANDS, INC.	PROCESSED FOODS	COO PROCESSED FOODS	Cincinnati, OH
1/3/97			CHIQUITA BRANDS, INC.	INLAND TRANSPORTATION	DIRECTOR, TERMINAL OPERATIONS	Newark, N.J.
1/3/97			CHIQUITA BANANA INTERNATIONAL	CONTROLLER	CONTROLLER - SOUTH EUROPE	Rome, Italy
1/13/97		X	TELA RAILROAD COMPANY	PROCESSED FOODS	GENERAL MANAGER SAN ALEJO	San Alejo, Honduras
1/15/97			CALIFORNIA DAY FRESH	EXECUTIVE	GENERAL MANAGER	Glendale, CA
1/3/97			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	SR. VICE PRESIDENT	Antwerp, Belgium
1/3/97			FRUPAC	SALES	PRODUCT MGR.	Lake Forest, CA
1/3/97			CHIQUITA BRANDS CO., N.A.	SALES	VP SALES CENTRAL DIVISION	Cincinnati, OH
1/3/97			CHIQUITA BRANDS CO., N.A.	MARKETING	SR. ACCOUNT MANAGER	Charlotte, NC
1/15/97			COBISUA	OPERATIONS	PRODUCTION MANAGER	Puerto Barrios, Guatemala
1/13/97		X	CIA. AGRICOLA DE RIO TINTO, S.A.	OPERATIONS	GENERAL MANAGER	San Pedro Sula, Honduras
1/15/97			COBISUA	OPERATIONS	PRODUCTION MANAGER	Puerto Barrios, Guatemala
1/15/97			CHIRIQUI LAND COMPANY	OPERATIONS	TOC COORDINATOR	Bocas, Panama
1/3/97			CHIQUITA BANANA COMPANY, B.V.	MARKETING	AREA DIRECTOR, GERMANY	Cologne, Germany
1/13/97			COBISUA	OPERATIONS	CHIEF ADMINISTRATIVE OFFICER	Guatemala City, Guatemala
1/15/97			CHIQUITA TROPICAL PRODUCTS	TREASURY	DIRECTOR, LATIN AMERICAN TREASURY	Guatemala City, Guatemala
1/3/97			CHIQUITA BRANDS CO., N.A.	SALES	COO - N.A. CENTRAL REGION	Cincinnati, OH
1/15/97			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	V.P. & COUNTRY MANAGER	San Jose, Costa Rica
1/3/97			CHIQUITA BRANDS CO., N.A.	EXECUTIVE	V.P. FINANCE	Cincinnati, OH
1/15/97			CHIQUITA BRANDS, INC.	WESTERN COMMERCIAL	MANAGER RAW M & I PROC.	San Jose, Costa Rica
1/3/97			CHIQUITA BRANDS CO., N.A.	ACCOUNTING	MANAGER FINANCE	Cincinnati, OH
1/3/97			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES MANAGER	Pleasanton, CA
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MGR. FINANCIAL ADMIN & CONTROLS	Cincinnati, OH
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	DIRECTOR SUPPORT SERVICES	Cincinnati, OH
1/3/97			CHIQUITA BRANDS, INC.	OPERATIONS	MGR. FINANCIAL PLANNING	Cincinnati, OH
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	SENIOR COUNSEL	Cincinnati, OH
1/24/97			GREAT WHITE FLEET	OPERATIONS	DR. SHIP MGMT & ENG.	Antwerp, Belgium
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE PLANNING	CORPORATE PLANNER	Cincinnati, OH
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE PLANNING	AVP CORPORATE PLANNING	Cincinnati, OH
1/3/97			CHIQUITA BRANDS, INC.	OPERATIONS	SENIOR DIRECTOR BANANA TECH. SER.	Cincinnati, OH
1/15/97			CHIQUITA TROPICAL PRODUCTS	CONTROLLER	INTERNAL CONTROL/TAX MGR.	San Jose, Costa Rica
1/15/97			POLYMER de COSTA RICA	OPERATIONS	DIRECTOR MANUFACTURING	San Jose, Costa Rica
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	RISK MANAGEMENT	MANAGER MARINE CLAIMS	Cincinnati, OH
1/15/97			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. PACKAGING ENG.	San Jose, Costa Rica
2/28/97			POLYMER	FABU	MGR. INFO SYSTEMS	Panama City, Panama
1/15/97			CHIRIQUI LAND COMPANY	LEGAL	MANAGER INDUSTRIAL RELATIONS	Bocas, Panama
1/15/97			POLYMER de COSTA RICA	OPERATIONS	PRODUCTION MANAGER	San Jose, Costa Rica

CBI-VI-001-005674

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Confidential Treatment
Request by Chiquita Brands

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1996

REPORT DUE: JANUARY 16, 1997

CBI-VI-001-005675

REC'D RESPONSE	NAME	TYPE PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
1/3/97			CHIQUITA BRANDS, INC.	CONTROLLER	DIRECTOR CORPORATE ACCOUNTING	Cincinnati, OH
1/24/97			CHIRIQUI LAND COMPANY	LEGAL	LEGAL COUNSEL	Amman, Panama
1/3/97			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	DIVISION V.P. SALES WESTERN DIVISION	Costa Mesa, CA
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	RELOCATION COORDINATOR	Cincinnati, OH
1/3/97			CHIQUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES VICE PRESIDENT	Costa Mesa, CA
1/15/97			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPT. LABOR RELATIONS	Bocas, Panama
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER, INFORMATION SERVICES	Cincinnati, OH
1/15/97		X	COBISUA	CONTROLLER	CONTROLLER	Guatemala City, Guatemala
1/15/97			CHIQUITA TROPICAL PRODUCTS	MIS	TECH SUPPORT COORD.	San Jose, Costa Rica
1/15/97			COBISUA	OPERATIONS	PRODUCTION MANAGER	Puerto Barrios, Guatemala
1/15/97			CHIQUITA BANANA INTERNATIONAL	MARKETING	SR. DIRECTOR SALES & MARKETING	Geneva, Switzerland
1/3/97			CHIQUITA BANANA INTERNATIONAL	MARKETING	COUNTRY MANAGER - GREECE	Athens, Greece
2/3/97			SPICERS, N.V.	CONTROLLER	CONTROLLER	Antwerp, Belgium
1/3/97			CHIQUITA BRANDS CO., N.A.	TRANSPORTATION SERVICES	LINER SERVICES - EAST	Cincinnati, OH
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	INTERNATIONAL HR CONSULTANT	Cincinnati, OH
1/3/97			FRUPAC	FRUPAC	V.P. SALES FRUPAC	Philadelphia, PA
1/15/97			GREAT WHITE FLEET	GREAT WHITE FLEET	SNR. DIRECTOR SHIP MANAGEMENT	Antwerp, Belgium
1/3/97			CHIQUITA BRANDS, INC.	CONTAINER MAINTENANCE	MGR. CONTAINER MAINT.	Wilmington, DE
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	TREASURY	DIRECTOR FINANCE	Cincinnati, OH
1/24/97			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. PORT SUPERINTENDENT	Amman, Panama
1/3/97			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	CHIEF OPERATING OFFICER	Cincinnati, OH
1/15/97			CHIQUITA BRANDS CO., N.A.	LOGISTICS	MGR. TECHNICAL SERVICES	Wilmington, DE
1/3/97			GREAT WHITE FLEET	FINANCE	MANAGER FINANCIAL PLANNING & ANALYSIS	Antwerp, Belgium
2/15/97			COBAL	OPERATIONS	SUPERINTENDENT EXPERIMENTS	San Jose, Costa Rica
1/3/97			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	SR. VICE PRESIDENT	Rome, Italy
2/15/97			TELA RAILROAD COMPANY	OPERATIONS	MGR. PRODUCTION - COBALISA	La Lima, Honduras
1/15/97			CHIQUITA BRANDS INC.	MARITROP	SUPERVISOR, ACCOUNTING & FINANCE	Cincinnati, OH
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	MANAGER - CORPORATE SERVICES	Cincinnati, OH
1/3/97			FRUPAC	OPERATIONS	EAST COAST WAREHOUSE MGR	Philadelphia, PA
1/15/97			CHIQUITA BANANA GROUP	PACKAGING	VICE PRESIDENT PACKAGING	San Pedro Sula, Honduras
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	DIRECTOR AUDIT	Cincinnati, OH
2/3/97			COBAL	OPERATIONS	MGR. PACKAG & HARVESTING	San Jose, Costa Rica
1/15/97			COBAL	OPERATIONS	SUPT. SIGATOKA	San Jose, Costa Rica
1/3/97			FRUPAC	OPERATIONS	OPERATIONS DIRECTOR	Philadelphia, PA
1/3/97			CHIQUITA BANANA INTERNATIONAL	MARKETING	DIRECTOR SALES & MARKET PLANNING-EUROPE	Geneva, Switzerland
1/3/97			CIA. FRUTERA DE SEVILLA	OPERATIONS	MIS MANAGER	Santa Marta, Colombia
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION ENGINEERING	Cincinnati, OH
1/3/97			FRUPAC EUROPE	EXECUTIVE	DEPUTY GENERAL MANAGER	Gorinchem, Netherlands
1/3/97			CISO	OPERATIONS	SUPERINTENDENT PORT OPS	Antwerp, Belgium
1/3/97			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	CORP. LICENSING/OPERATIONS MGR.	Cincinnati, OH
1/21/97			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	DIRECTOR FINANCIAL REPORTING	Cincinnati, OH
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	FINANCE & OPS CONTROL	MANAGER FINANCIAL PLANNING	Cincinnati, OH
1/15/97			CIL	OPERATIONS	MANAGER BANANA ALLOCATION	Antwerp, Belgium
1/15/97			COBISUA	MIS	SR. MANAGER MIS	Guatemala City, Guatemala
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MGR. TECHNICAL SERVICES	Cincinnati, OH
1/3/97			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	SR. V.P. INTERNATIONAL & CTP DIVISION	Cincinnati, OH
1/15/97			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	VICE PRESIDENT	Cincinnati, OH
1/3/97			FRUIT EXPRESS PTY.	EXECUTIVE	DIRECTOR	Cavan, South Australia
1/3/97			CHIQUITA BRANDS, INC.	MARKETING	MANAGER MARKETING DEVELOPMENT	Ismir, Turkey
1/15/97			CHIQUITA ITALIA, S.p.A.	SALES	DIR. CTR/SOUTH SALES	Rome, Italy
1/15/97			CALIFORNIA DAY FRESH FOODS	MARKETING	DIRECTOR SALES/MARKETING	Glendora, CA
1/24/97			CIA. FRUTERA DE SEVILLA	ASST. CONTROLLER	ASSISTANT CONTROLLER	Medellin, Colombia
1/15/97			CHIQUITA BRANDS, INC.	OPERATIONS	DIRECTOR FINANCIAL PLANNING	Cincinnati, OH
1/3/97			CHIQUITA BRANDS, INC.	MARITROP	DIR. MATERIALS CONTROL	Cincinnati, OH
1/15/97			CIL	QUALITY ASSURANCE	DIRECTOR QA & TECH SERVICES	Antwerp, Belgium
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER MIS INTERNATIONAL	Cincinnati, OH
1/24/97			GREAT WHITE FLEET	OPERATIONS	CONTAINER MAINTENANCE MANAGER	Antwerp, Belgium

1CHQG-001112

Confidential Treatment
Request by Chiquita Brands

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1996

REPORT DUE: JANUARY 16, 1997

REC'D RESPONSE	NAME	PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
1/3/97			NORTH COAST RIPENERS PTY. LTD.	EXECUTIVE	MANAGING DIRECTOR	Brisbane, Queensland, Australia
1/15/97			CIA. FRUTERA DE SEVILLA	LEGAL	DIRECTOR, LAW DEPARTMENT	Medellin, Colombia
1/24/97			CHIQUITA BRANDS ADELAIDE	EXECUTIVE	GENERAL MANAGER	Adelaide, Australia
1/15/97			POLYMER UNITED	MARKETING	REGIONAL DIR. SALE & MKTG	Panama City, Panama
1/3/97			CHIQUITA BRANDS CO., N.A.	PORT OPERATIONS	GENERAL MANAGER	Gulfport, MS
1/3/97			BANANA SUPPLY	OPERATIONS	DIRECTOR OF OPERATIONS	Miami, FL
1/15/97			CHIQUITA TROPICAL PRODUCTS	LEGAL	LEGAL COUNSEL	San Jose, Costa Rica
1/21/97			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	PROJECT LEADER	Cincinnati, OH
1/15/97			CHIQUITA BRANDS, INC.	PACKAGING	V.P. TROPICAL QUALITY, PACKAGING & ENGINEERING	San Jose, Costa Rica
1/3/97			CHIQUITA BRANDS CO., N.A.	CB-HA BANANA SALES	REGIONAL DIRECTOR	Mississauga, Ontario
1/3/97			FRUPAC	FRUPAC	V.P. FINANCE & ADMINISTRATION	Philadelphia, PA
1/28/97			CIA. AGRICOLA DE GUAYAS	OPERATIONS	DIRECTOR OF OPERATIONS	Guayaquil, Ecuador
1/15/97			COBAL	CONTROLLER	CONTROLLER	San Jose, Costa Rica
1/24/97			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPERINTENDENT LABOR RELATIONS	Amueletes, Panama
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER SYSTEMS SOFTWARE	Cincinnati, OH
1/21/97		X	CHIRIQUI LAND COMPANY	OPERATIONS	GENERAL MANAGER	Amueletes, Panama
1/3/97			CHIQUITA S.A.	OPERATIONS	ALLOCATION MANAGER	Geneva, Switzerland
2/28/97			CIA. FRUTERA DE SEVILLA	OPERATIONS	CONTROLLER	Medellin, Colombia
2/3/97			COBAL	OPERATIONS	DISTRICT SUPERINTENDENT	San Jose, Costa Rica
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MANAGER FINANCIAL REPORTING	Cincinnati, OH
1/3/97			FRIDAY CANNING CORPORATION	EXECUTIVE	PRESIDENT	New Richmond, WI
1/3/97			CIA. AGRICOLA DEL GUAYAS	CONTROLLER	CONTROLLER	Guayaquil, Ecuador
1/15/97			CALIFORNIA DAY FRESH FOODS	OPERATIONS	DISTRIBUTION MANAGER	Glendora, CA
1/3/97			CHIQUITA BRANDS CO., N.A.	TRANSPORTATION SERVICES	ASST. V.P. TRANSPORTATION SERVICES	Cincinnati, OH
1/3/97			CHIQUITA BRANDS, INC.	MARITROP	VICE PRESIDENT	Cincinnati, OH
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	INTERNAL AUDIT	MANAGER AUDIT	Cincinnati, OH
1/3/97			COPACSA	CONTROLLER	ASST. DIVISION CONTROLLER	Tapachula, Mexico
1/15/97			COBAL	OPERATIONS	MGR. LOGISTICS & SVCS.	San Jose, Costa Rica
1/3/97			CHIQUITA BRANDS SOUTH PACIFIC	FINANCE	DIR. FINANCE & ADMIN.	Camdenwell, Victoria, Australia
1/3/97			CHIQUITA BRANDS CO., N.A.	ACCOUNTING	ACCOUNTING MANAGER	Cincinnati, OH
1/3/97			FRUPAC	FRUPAC	GENERAL MANAGER	Philadelphia, PA
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	CO CONSULTANT	Cincinnati, OH
2/3/97			GREAT WHITE FLEET	OPERATIONS	MARINE SUPERINTENDENT	Antwerp, Belgium
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	ORG. EFFECTIVENESS	MANAGER ORG & HR DEVELOPMENT	Cincinnati, OH
1/3/97			CHIQUITA TROPICAL PRODUCTS	HUMAN RESOURCES	DIRECTOR HUMAN RESOURCES	San Jose, Costa Rica
1/15/97			POLYMER de COSTA RICA	FINANCE	DIRECTOR OF FINANCE	San Jose, Costa Rica
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	TAX	MANAGER TAX OPERATIONS	Cincinnati, OH
1/3/97			CHIQUITA BRANDS CO., N.A.	CONTAINER MAINTENANCE	MGR. CONTAINER MAINTENANCE	Gulfport, MS
1/3/97			DURAND ET COMPAGNIE DES BANANES	EXECUTIVE	PRESIDENT, DIRECTOR GENERAL	Paris, France
1/24/97			CHIQUITA BRANDS, INC.	CONTROLLER	MANAGER INFORMATION SYSTEMS	Cincinnati, OH
1/3/97			CIL	BUNKERING	BUNKER SCHEDULING MANAGER	Antwerp, Belgium
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MGR HUMAN RESOURCES	Cincinnati, OH
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SERVICES	MANAGER TELECOMMUNICATIONS	Cincinnati, OH
1/3/97			CHIQUITA BRANDS CO., N.A.	BANANA PRODUCT MGMT	MANAGER LOGISTICS	Cincinnati, OH
1/24/97			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPT. AGRICULTURE	Amueletes, Panama
1/15/97			CHIQUITA BRANDS INTERNATIONAL, I.	OPERATIONS	PROJECT MANAGER	Santiago, Dominican Republic
1/15/97			CHIRIQUI LAND COMPANY	OPERATIONS	PORT SUPERINTENDENT	Bocas, Panama
1/15/97			POLYMER	FINANCE	MGR. ACCOUNTING	San Jose, Costa Rica
1/15/97			CHIRIQUI LAND COMPANY	LABOR RELATIONS	SUPT. LABOR RELATIONS	Bocas, Panama
1/24/97			CHIRIQUI LAND COMPANY	OPERATIONS	ASST. SUPERINTENDENT AGRIL	Amueletes, Panama
1/15/97		X	CHIRIQUI LAND COMPANY	OPERATIONS	GENERAL MANAGER	Bocas, Panama
1/15/97			CHIQUITA TROPICAL PRODUCTS	LEGAL	LEGAL COUNSEL	San Jose, Costa Rica
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	SR. MANAGER HR	Cincinnati, OH
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE AFFAIRS	VICE PRESIDENT-CORPORATE AFFAIRS	Cincinnati, OH
1/15/97			CHIQUITA BRANDS INTERNATIONAL, I.	CONTROLLER	MGR. ACCOUNTING	Cincinnati, OH

CBI-VI-001-005676

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Confidential Treatment
Request by Chiquita Brands

FOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1996

REPORT DUE: JANUARY 15, 1997

CBI-V1-001-005677

REG'D RESPONSE	NAME	PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
1/3/97			CHIOUITA BRANDS INTERNATIONAL, I	INTERNAL AUDIT	AUDITOR	Cincinnati, OH
1/24/97			CHIRIQUI LAND COMPANY	TOC	TOC COORDINATOR	Amueles, Panama
1/3/97			CHIOUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION SALES VP	Cincinnati, OH
1/3/97			CHIOUITA BRANDS INTERNATIONAL, I	RISK MANAGEMENT	CORPORATE RISK MANAGER	Cincinnati, OH
1/15/97			CHIOUITA TROPICAL PRODUCTS	SALES	SENIOR ACCOUNT MANAGER	Duluth, GA
1/3/97			CHIOUITA BRANDS, INC.	OPERATIONS	SR. MANAGER ACCOUNTING	Cincinnati, OH
1/3/97			CHIOUITA BRANDS, INC.	OPERATIONS	SR. INDUSTRY ANALYST	Cincinnati, OH
1/3/97			CHIOUITA BRANDS, INC.	OPERATIONS	ASST. VICE PRESIDENT - CBG	Cincinnati, OH
1/3/97			CHIOUITA BRANDS CO., N.A.	CB-NA BANANA SALES	COO-EASTERN/WESTERN DIVISION	Cincinnati, OH
1/3/97			CHIOUITA BRANDS, INC.	MARITROP	MANAGER SUPPLY LOGISTICS	Cincinnati, OH
1/3/97			CHIOUITA BRANDS CO., N.A.	QUALITY ASSURANCE	DIRECTOR TECH SALES AND QUALITY ASSURANCE	Cincinnati, OH
1/3/97			CHIOUITA BRANDS CO., N.A.	INLAND TRANSPORTATION	DIR. CONTAINER OPERATIONS	Wilmington, DE
1/3/97			CHIOUITA BRANDS CO., N.A.	CHIOUITA BANANA N AMERICA	AVP/CONTROLLER	Cincinnati, OH
1/3/97			CHIOUITA BRANDS CO., N.A.	HUMAN RESOURCES	BENEFITS MANAGER	Cincinnati, OH
1/3/97			CHIOUITA BRANDS INTERNATIONAL, I	LEGAL	SENIOR COUNSEL	Cincinnati, OH
1/3/97			CHIOUITA BRANDS INTERNATIONAL, I	LEGAL	FIELD PACKAGING ENG.	San Jose, Costa Rica
1/15/97			CHIOUITA BRANDS, INC.	QUALITY/ENGINEERING	MANAGER PAYROLL	Cincinnati, OH
1/3/97			CHIOUITA BRANDS, INC.	DOMESTIC ACCOUNTING	DIVISION SALES MANAGER	Cincinnati, OH
1/3/97			CHIOUITA BRANDS CO., N.A.	PROCESSED FOODS	PRODUCT MGR.	Philadelphia, PA
1/3/97			FRUPAC	SALES	VICE PRESIDENT	Glendora, CA
1/15/97			CALIFORNIA DAY FRESH FOODS	EXECUTIVE	DIRECTOR, FAR EAST OPERATIONS	Cincinnati, OH
1/3/97			CHIOUITA BRANDS, INC.	FAR & MIDDLE EAST	ASSISTANT CONTROLLER	Medellin, Colombia
2/28/97			C.I. BANADEX	OPERATIONS	SR. DIRECTOR, BUSINESS DEVELOPMENT	Aridjan, Ivory Coast
1/3/97			DOSQUET	EWACP SOURCING	DATA ADMINISTRATOR	Cincinnati, OH
1/3/97			CHIOUITA BRANDS INTERNATIONAL, I	MIS	CHIEF ADMINISTRATIVE OFFICER	Cincinnati, OH
1/3/97			CHIOUITA BRANDS CO., N.A.	ADMINISTRATION	MANAGER, MANAGEMENT DEVELOPMENT	Cincinnati, OH
1/15/97			CHIOUITA BRANDS INTERNATIONAL, I	ORG. EFFECTIVENESS	CHIEF ADMIN. OFFICER	Medellin, Colombia
2/3/97			C.I. BANADEX	OPERATIONS	TREASURER	Miami, FL
1/15/97			BANANA SUPPLY CO.	EXECUTIVE	PRESIDENT	Sun City, CA
1/15/97			SOLAR AQUA FARMS	EXECUTIVE	HUMAN RESOURCES MANAGER	Glendora, CA
1/15/97			CALIFORNIA DAY FRESH FOODS	HUMAN RESOURCES	V.P. INFORMATION SYSTEMS	Cincinnati, OH
1/3/97			CHIOUITA BRANDS INTERNATIONAL, I	MIS	GENERAL MANAGER - MEDELLIN	Medellin, Colombia
1/15/97			CIA. FRUTERA DE SEVILLA	OPERATIONS	MANAGER AGRICHEMICALS	Cincinnati, OH
1/3/97			CHIOUITA BRANDS, INC.	MARITROP	SR. EXECUTIVE VICE PRESIDENT CBG	Cincinnati, OH
1/3/97			CHIOUITA BRANDS, INC.	OPERATIONS	SR. DIRECTOR - INFORMATION SERVICES	Cincinnati, OH
1/3/97			CHIOUITA BRANDS INTERNATIONAL, I	MIS	MANAGER CONTAINER FLEET OPS	Cincinnati, OH
2/3/97			CHIOUITA BRANDS CO., N.A.	BANANA PRODUCT MGMT	VICE PRESIDENT AND TREASURER	Cincinnati, OH
1/3/97			CHIOUITA BRANDS INTERNATIONAL, I	TREASURY	MANAGER ACCOUNTING & FINANCIAL REPORTING	Aalsterp, Belgium
1/3/97			GREAT WHITE FLEET	ACCOUNTING	A.V.P. SALES PLANNING/CUSTOMER SERVICES	Cincinnati, OH
1/3/97			CHIOUITA BRANDS CO., N.A.	INLAND DISTRIBUTION	DIR. PLANNING & ANALYSIS	Cincinnati, OH
1/3/97			CHIOUITA BRANDS, INC.	PROCESSED FOODS	MGR MARKETING & MANAGEMENT	Cincinnati, OH
1/3/97			CHIOUITA BRANDS INTERNATIONAL, I	CONTROLLER	REGION DIRECTOR WHOLESAL-NA EAST	St. Louis, MO
1/3/97			CHIOUITA BRANDS CO., N.A.	CB-NA BANANA SALES	REGION MANAGER - E. EUROPE	Prague, Czech Republic
2/18/97			CHIOUITA BANANA INTERNATIONAL	MARKETING	COMMERCIAL MANAGER	Santiago, Chile
1/15/97			FRUPAC	OPERATIONS	REGIONAL DIRECTOR, MATERIALS & SUPPLY	San Jose, Costa Rica
1/15/97			MARITROP TRADING CORPORATION	ADMINISTRATION	VICE PRESIDENT	Geneva, Switzerland
1/3/97			CHIOUITA BANANA INTERNATIONAL	EXECUTIVE	VP CORPORATE HUMAN RESOURCES	Cincinnati, OH
1/15/97			CHIOUITA BRANDS INTERNATIONAL, I	HUMAN RESOURCES	EDP OPERATIONS COORDINATOR	Bocas, Panama
1/3/97			CHIRIQUI LAND COMPANY	CONTROLLER	DIRECTOR OF FINANCE AND ACCOUNTING	Santiago, Chile
1/15/97			FRUPAC	OPERATIONS	OPERATIONS MANAGER	Santiago, Chile
1/15/97			FRUPAC	OPERATIONS	CHIEF ADMINISTRATIVE OFFICER	Bocas, Panama
1/15/97			CHIRIQUI LAND COMPANY	CONTROLLER	MANAGER ORG. DEV. & HUMAN RESOURCES	Cincinnati, OH
1/21/97		X	CHIOUITA BRANDS INTERNATIONAL, I	HUMAN RESOURCES	ASST. VICE PRESIDENT	Hamilton, Bermuda
1/3/97			CIL	OPERATIONS	DIRECTOR FIN. & ADMIN.	Panama City, Panama
1/3/97			POLYMER UNITED	FINANCE	MANAGER, M & S	Cincinnati, OH
1/15/97			CHIOUITA BRANDS, INC.	MARITROP	DIRECTOR SALES & MARKETING	Paris, France
1/3/97			DUNAND ET COMPAGNIE DES BANANES	MARKETING	SECRETARY GENERAL	Paris, France
1/3/97			DUNAND ET COMPAGNIE DES BANANES	EXECUTIVE		

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Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1996

REPORT DUE: JANUARY 16, 1997

REC'D RESPONSE	NAME	PH. IF RPTO	COMPANY	DEPARTMENT	TITLE	LOCATION
1/3/97			CHIQUITA BRANDS CO., N.A.	CBNA BANANA SALES	REGION DIRECTOR	Houston, TX
1/3/97			CHIQUITA BRANDS MELBOURNE PTY LTD	EXECUTIVE	MANAGING DIRECTOR	Footscray, Victoria, Australia
1/3/97			BANANA SUPPLY CO.	EXECUTIVE	PRESIDENT	Miami, FL
1/21/97			CHIRIQUI LAND COMPANY	CONTROLLER	CONTROLLER	Bocas, Panama
1/24/97		X	CHIRIQUI LAND COMPANY	CONTROLLER	MANAGER EDP	Amueles, Panama
2/10/97		X	COBALISA	EXECUTIVE	GENERAL MANAGER	La Lima, Honduras
1/15/97			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	DIRECTOR DEVELOPMENT	Cincinnati, OH
2/8/97			CIA. FRUTERA DE SEVILLA			Medellin, Colombia
1/24/97			CHIRIQUI LAND COMPANY	OPERATIONS	AREA SUPT.	Amueles, Panama
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	VICE PRESIDENT, GENERAL COUNSEL AND SECRETARY	Cincinnati, OH
1/3/97			CHIQUITA TROPICAL PRODUCTS	OPERATIONS	SR. V.P. CBNA	San Jose, Costa Rica
2/8/97			CHIQUITA BRANDS INTERNATIONAL, I.	CORPORATE SECURITY	I. A SECURITY COORDINATOR	San Jose, Costa Rica
1/3/97			CHIQUITA BRANDS CO., N.A.	SALES	REGIONAL DIRECTOR	Cincinnati, OH
1/3/97			CHIQUITA BRANDS CO., N.A.	CBNA BANANA SALES	DIR. CORP. SALES & CUSTOMER SERVICE	Cincinnati, OH
1/24/97			CHIQUITA BRANDS, INC.	CONSUMER & TRADE MARKETING	TRADE MARKETING MANAGER	Cincinnati, OH
1/3/97			CHIQUITA BANANA INTERNATIONAL	EXECUTIVE	EXECUTIVE VICE PRESIDENT	Geneva, Switzerland
1/21/97		X	TELA RAILROAD COMPANY	OPERATIONS	GENERAL MANAGER	La Lima, Honduras
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	MANAGER INFORMATION SERVICES	Cincinnati, OH
1/3/97			CHIQUITA BRANDS CO., N.A.	PACKAGED GOODS	CONTROLLER	Cincinnati, OH
1/15/97			CHIQUITA BRANDS CO., N.A.	PROCESSED FOODS	MGR. PRODUCT & PROCESS DEVELOPMENT	Cincinnati, OH
1/15/97			CHIRIQUI LAND COMPANY	OPERATIONS	PROCESS IMPROVEMENT COORDINATOR	Bocas, Panama
1/3/97			GREAT WHITE FLEET			Antwerp, Belgium
1/21/97			FRUPAC	OPERATIONS	SUPPLIES MANAGER	Santiago, Chile
1/3/97			GREAT WHITE FLEET	OPERATIONS	PRESIDENT	Antwerp, Belgium
1/3/97			GREAT WHITE FLEET	CONTROLLER	ASST. V.P. TRANSPORTATION ACCTG.	Antwerp, Belgium
1/3/97			CIL	FINANCE	DIRECTOR, ACCOUNTING	Antwerp, Belgium
1/21/97			CHIQUITA BRANDS INTERNATIONAL, I.	HUMAN RESOURCES	DIRECTOR BENEFITS AND COMPENSATION	Cincinnati, OH
1/24/97			CHIQUITA ITALIA, S.p.A.	SALES	DIRECTOR SALES/NORTH	Milan, Italy
1/3/97			POLYMER UNITED	OPERATIONS	REGIONAL DIRECTOR MANUF.	Panama City, Panama
1/15/97			POLYMER	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica
2/10/97			AMERICAN PRODUCE	EXECUTIVE	VP TROPICAL FRUIT	Los Angeles, CA
1/15/97			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	SENIOR COUNSEL	Cincinnati, OH
1/15/97			CHIQUITA BRANDS INTERNATIONAL, I.	MIS	SR. DIR INT'L & ACQUISITION SUPPORT	Cincinnati, OH
1/3/97			FRUPAC	SALES	ACCOUNT MGR.	Philadelphia, PA
1/3/97			CIA. PROCESSADORA DE FRUTAS	CONTROLLER	ASST. CONTROLLER	Bocas, Panama
1/21/97			CHIRIQUI LAND COMPANY	TRANSPORT/EXPORT	SUPT. TRANS/EXPORT	Amueles, Panama
1/24/97			CHIQUITA BRANDS, INC.	FAR & MIDDLE EAST	DIRECTOR FINANCE & ACCTG.-FAR EAST REGION	Cincinnati, OH
1/15/97			CHIQUITA BRANDS INTERNATIONAL, I.	ORG. EFFECTIVENESS	CONSULTANT, CO & TOC	Cincinnati, OH
1/3/97			FRIDAY CANNING CORPORATION	SALES	INT'L. SALES MGR.	New Richmond, WI
1/15/97			BRUGOM EN VISSER, B.V.	EXECUTIVE	CONTROLLER	Netherlands
1/3/97			POLYMER	OPERATIONS	MANAGER PRODUCTION	San Jose, Costa Rica
1/15/97			COBAL	OPERATIONS	MANAGER FINANCIAL ANALYSIS	San Jose, Costa Rica
1/15/97			CHIRIQUI LAND COMPANY	CONTROLLER	ASST. CONTROLLER	Bocas, Panama
1/21/97		X	CHIQUITA BRANDS, INC.	OPERATIONS	CHIEF PILOT	Bocas, Panama
1/15/97			CHIQUITA BRANDS CO., N.A.	CBNA BANANA SALES	SR. ACCOUNT MANAGER	Portland, OR
1/3/97			CHIQUITA BRANDS CO., N.A.	CBNA BANANA SALES	REGION DIRECTOR	Charlotte, NC
2/3/97			CIA. FRUTERA DE SEVILLA	LEGAL	LEGAL COUNSEL	Santa Marta, Colombia
1/3/97			CHIQUITA BRANDS CO., N.A.	PROCESSED FRUIT INGRED.	CONTROLLER	Cincinnati, OH
1/24/97			CHIQUITA BRANDS INTERNATIONAL, I.	LEGAL	VICE PRESIDENT LABOR RELATIONS	Cincinnati, OH
1/24/97		X	COBIGUA	OPERATIONS	TOC MANAGER	Guatemala City, Guatemala
1/15/97			CHIQUITA BANANA COMPANY, B.V.	PROCESSED FRUIT INGRED.	TECH SALES MGR	Breda, Netherlands
1/3/97			CHIQUITA BRANDS INTERNATIONAL, I.	ADMINISTRATION	V.P. CHIEF FINANCIAL OFFICER	Cincinnati, OH
1/3/97			CHIQUITA BRANDS CO., N.A.	PROCESSED FRUIT INGREDIENT	MANAGER N AMERICAN SALES	Cincinnati, OH
1/3/97			FRIDAY CANNING CORPORATION	SALES & MARKETING	VICE PRESIDENT	New Richmond, WI
1/15/97			AGROINDUSTRIAL LOS LAGOS	CONTROLLER	CONTROLLER	Santiago, DR
1/15/97			CHIQUITA BRANDS, INC.	QUALITY/ENGINEERING	MGR. PACK TECH CENTER	San Jose, Costa Rica

CBI-V1-001-005679

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Confidential Treatment
Request by Chiquita BrandsFOREIGN CORRUPT PRACTICES COMPLIANCE
PERIOD OCTOBER 1 - DECEMBER 31, 1996

REPORT DUE: JANUARY 16, 1997

REC'D RESPONSE	NAME	XY IF PMT. RPTD	COMPANY	DEPARTMENT	TITLE	LOCATION
1/15/97			CHIRQUI LAND COMPANY	ENGINEERING	CHIEF OF ENGINEERING	Bocas, Panama
1/3/97			CHIRQUI BRANDS INTERNATIONAL, I	TREASURY	SR. MGR. ANALYSIS	Cincinnati, OH
2/26/97			CHIRQUI LAND COMPANY	OPERATIONS	SIGATOKA EXTENSION MANAGER	Bocas, Panama
1/15/97			CHIRQUI ITALIA, S.p.A.	SALES	ALLOCATION MANAGER	Rome, Italy
1/3/97			DOSQUEIT PLANTATION	OPERATIONS	TEAM LEADER	Abidjan, Ivory Coast
1/15/97			UNITED BRANDS JAPAN, LTD.	ACCOUNTING	ACCOUNTING SUPERVISOR	Tokyo, Japan
1/3/97			CHIRQUI BRANDS CO., N.A.	TRANSPORTATION SERVICES	COMMERCIAL MANAGER	Cincinnati, OH
1/15/97			POLYMER de COSTA RICA	OPERATIONS	VICE PRESIDENT POLYMER	San Jose, Costa Rica
1/3/97			CHIRQUI BRANDS, INC.	DOMESTIC ACCOUNTING	CONTROLLER	Cincinnati, OH
1/15/97			CHIRQUI BRANDS, INC.	PROCESSED	BUSINESS ANALYST	Cincinnati, OH
1/3/97			BANANA SUPPLY CO.	FINANCE	V.P. FINANCE & ADMIN. CAO	Miami, FL
1/15/97			CHIRQUI BRANDS CO., N.A.	CBNA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Deerfield, IL
1/3/97			CHIRQUI BRANDS INTERNATIONAL, I	MIS	AVP INFORMATION SERVICES	Cincinnati, OH
1/15/97			CHIRQUI BRANDS INTERNATIONAL, I	INTERNAL AUDIT	DIRECTOR, INTERNAL AUDIT	Cincinnati, OH
1/3/97			POLYMER	CONTROLLER	MGR. CONSOL. & GEN. ACCT.	San Jose, Costa Rica
1/15/97			CHIRQUI BRANDS INTERNATIONAL, I	MIS	MGR. INFORMATION SECURITY	Cincinnati, OH
1/3/97			CHIRQUI BRANDS INTERNATIONAL, I	CONTROLLER	ASST. CORPORATE CONTROLLER	Cincinnati, OH
1/15/97			CHIRQUI BRANDS INTERNATIONAL, I	BOARD OF DIRECTORS	DIRECTOR	Washington, D.C.
1/3/97			FRUPAC	ACCOUNTING	ACCOUNTING MGR.	Philadelphia, PA
1/15/97			CHIRQUI BRANDS, INC.	QUALITY/ENGINEERING	DIRECTOR TROPICAL QUALITY ASSURANCE	San Jose, Costa Rica
1/3/97			CHIRQUI LAND COMPANY	CONTROLLER	CONTROLLER	Amueles, Panama
1/15/97	X		CHIRQUI BRANDS INTERNATIONAL, I	DINING SERVICES	EXECUTIVE CHEF	Cincinnati, OH
1/3/97			COBAL	CONTROLLER	ASST. CONTROLLER	San Jose, Costa Rica
1/15/97			CHIRQUI BRANDS, INC.	ORG. EFFECTIVENESS	CONSULTANT	San Jose, Costa Rica
1/3/97			CHIRQUI LAND COMPANY	LEGAL	AVP LEGAL & GOVERNMENT AFFAIRS	Panama City, Panama
1/15/97			CHIRQUI BRANDS CO., N.A.	PORT OPERATIONS	MANAGER, WESTERN DIV.	Long Beach, CA
1/3/97			CHIRQUI BRANDS CO., N.A.	CBNA BANANA SALES	DIR. CORPORATE ACCTS.	Cincinnati, OH
1/15/97			CHIRQUI BRANDS INTERNATIONAL, I	HUMAN RESOURCES	HUMAN RESOURCES MANAGER	Cincinnati, OH
1/3/97			CHIRQUI BRANDS CO., N.A.	CTP NORTH AMERICA	PRESIDENT, CHIRQUI BANANA, N.A.	Cincinnati, OH
1/15/97			CHIRQUI BRANDS CO., N.A.	OPERATIONS	SR TECHNICAL ADVISOR	Venezuela
1/3/97			CHIRQUI INTL. TROPICAL SERVICES	CONTROLLER	MANAGER ACCOUNTING	Cincinnati, OH
1/15/97			CHIRQUI BRANDS INTERNATIONAL, I	FINANCIAL ANALYSIS	CORPORATE PLANNER	Cincinnati, OH
1/3/97			CHIRQUI BRANDS INTERNATIONAL, I	TRANSPORTATION	MANAGER SCHEDULING	Cincinnati, OH
1/15/97			CHIRQUI BRANDS, INC.	OPERATIONS	V.P. MARKETING & LOGISTICS	Hamilton, Bermuda
1/3/97			CIL	TAX	TAX COUNSEL	Cincinnati, OH
1/15/97			CHIRQUI BRANDS INTERNATIONAL, I	MARKETING	VICE PRESIDENT MARKETING	Cincinnati, OH
1/3/97			CHIRQUI BRANDS CO., N.A.	LEGAL	CORPORATE COUNSEL	Cincinnati, OH
1/15/97			CHIRQUI BRANDS INTERNATIONAL, I		PRESIDENT	Allentown, PA
1/3/97			THEODORE'S & SONS BANANA CO.	OPERATIONS	FLEET BUYER	Antwerp, Belgium
1/15/97			GREAT WHITE FLEET	QUALITY/ENGINEERING	SR. MANAGER TRANSPORTATION ENG.	San Jose, Costa Rica
1/3/97			CHIRQUI BRANDS, INC.	RISK MANAGEMENT	MGR. RISK CONTROL	Cincinnati, OH
1/15/97			CHIRQUI BRANDS INTERNATIONAL, I	LEGAL	ASSISTANT GENERAL COUNSEL	Cincinnati, OH
1/3/97			CHIRQUI BRANDS INTERNATIONAL, I	CBNA BANANA SALES	BUSINESS DEVELOPMENT MANAGER	Alton, OH
1/15/97			CHIRQUI BRANDS CO., N.A.	OPERATIONS	TECHNICAL AND GROWERS MANAGER	Santiago, Chile
1/3/97			FRUPAC	CONTROLLER	V.P. & CONTROLLER	Cincinnati, OH
1/15/97			CHIRQUI BRANDS INTERNATIONAL, I	ADMINISTRATION	SENIOR VICE PRESIDENT	New Richmond, WI
1/3/97			FRIDAY CANNING CORPORATION	MIS	MIS DIRECTOR	San Jose, Costa Rica
1/15/97			COBAL	OPERATIONS	GENERAL MANAGER	San Jose, Costa Rica
1/3/97			COBAL	SERVICES GROUP	MANAGER	Antwerp, Belgium
1/15/97			CIL	OPERATIONS	DIRECTOR TECH. SERVICES	Medellin, Colombia
1/3/97			CIA, FRUTERA DE SEVILLA	CONTROLLER	MANAGER ACCOUNTING	Cincinnati, OH
1/15/97			CHIRQUI BRANDS, INC.	MARITROP	DIRECTOR CAPITAL PROCUREMENT	Cincinnati, OH
1/3/97			CHIRQUI BRANDS, INC.	HUMAN RESOURCES	REGIONAL DIRECTOR H.R.	Panama City, Panama
1/15/97			POLYMER UNITED	LEGAL	VP LEGAL & GOVT AFFAIRS	San Jose, Costa Rica
1/3/97	X		CHIRQUI TROPICAL PRODUCTS	OPERATIONS	DIV. SUPT. AGRICULTURE	San Jose, Costa Rica
1/15/97			COBAL	PROCESSED FRUIT INGRED.	GENERAL MANAGER-PFI	Cincinnati, OH
1/3/97			CHIRQUI BRANDS CO., N.A.	OPERATIONS	VP TROPICAL OPS ANALYSIS	San Jose, Costa Rica
1/15/97			CHIRQUI BANANA GROUP			

CBI-V1-001-005680

1CHRG-001117

May 13, 1997

Confidential Treatment
Request by Chiquita Brands

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CHIQUITA NSD

CBI-VI-001-005681

1CHQ6-001118

Confidential Treatment
Request by Chiquita Brands

Summary of Comments on Internal
Controls and Accounting Procedures

Chiquita Brands International, Inc.

December 31, 1996

1CHQ6-001119

 ERNST & YOUNG LLP

CBI-V1-001-005682

ERNST & YOUNG LLP

■ 1300 Chiquita Center
250 East Fifth Street
Cincinnati, Ohio 45202

■ Phone: 513 621 6454

*Confidential Treatment
Request by Chiquita Brands*

The Audit Committee of the Board of Directors
Chiquita Brands International, Inc.
250 East Fifth Street
Cincinnati, Ohio 45202

In planning and performing our audit of the consolidated financial statements of Chiquita Brands International, Inc. and subsidiary companies for the year ended December 31, 1996, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the consolidated financial statements and not to provide assurance on the internal control structure. Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weakness under standards established by the American Institute of Certified Public Accountants. A material weakness is a condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the consolidated financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. However, we noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

We have commented on other matters and developments involving the internal control structure and the Company's operations identified in the current year which we consider to be of particular interest to you.

This report is intended solely for the information and use of the audit committee, management, and others within the organization.

We would be pleased to discuss the above matters or to respond to any questions, at your convenience.

Ernst & Young LLP

February 19, 1997

cc: Messrs. 

1CHQ6-001120

Ernst & Young LLP is a member of Ernst & Young International, Ltd.

CBI-V1-001-005683

Finance Organization

Confidential Treatment
Request by Chiquita Brands

Tropical Operations - Colombia

In prior years, we have commented upon the need to strengthen the financial and administrative reporting and management systems in Colombia. In this regard, progress has been made in many areas.

In the current year end financial reporting and closing process, Colombia reported its results on a timely basis. In addition, such results were generally reported without requiring subsequent adjustment by Corporate personnel. This is in large part attributable to efforts made in upgrading financial systems and streamlining the organization, coupled with the assignment of new management personnel at the Chief Administrative Officer, Controller and Assistant Controller levels. Contributing to this improvement was management's fulfilling of its goal to reduce the number of entities operating in Colombia.

Management continues to focus upon the elimination of unnecessary complexity in the operation and management of the business, as well as emphasizing the enhancement of systems and procedures that will permit further headcount reductions and, at the same time, promote continued improvements in financial controls.

French Sourcing and Distribution Operations

During this past year, a senior financial operating officer was hired in France in order to strengthen the financial reporting processes and systems of internal controls of that organization. With continued oversight and support provided by Corporate personnel, considerable progress has been made as it relates to the timeliness and quality of the financial information obtained relating to these operations. In recognition of the strides made in the business during the year, the financial officer has accepted new responsibilities within the organization, having recently been promoted to General Manager. Although he will remain visible in the financial operations in his new role, from a financial management and control perspective, we believe a vacuum has been created in this area by not having a Controller (or similar function) to actively monitor financial controls and exercise oversight in the financial reporting process. While management acknowledges that the financial organization needs to be strengthened, it is actively monitoring the situation and believes that the existing staff is capable and have demonstrated marked development, and that an individual within the group will continue to mature into the Controller (or similar) role in the near future.

1CHQ6-001121

CBI-V1-001-005684

European organizational restructuring

The European banana business has undergone a significant reduction in headcount in response to the imposition of the restrictive EU banana quota regime just a few years ago. Similarly, the shipping operations were relocated from Cincinnati to Europe only a few years ago. The natural effects associated with these events were steep learning curves relating to understanding new functions and assignments, and the re-establishment of adequate financial controls. We believe that the controls and accounting processes in each of the European banana business and shipping operations, currently, are adequate and are functioning effectively.

Corporate and European management have undertaken the task of physically combining the principal operating groups in the European banana business and shipping operations into one location. Concurrently, the organizational structure and headcount in the financial reporting and analysis areas are being jointly reviewed by Corporate and European personnel in order to identify opportunities to maximize efficiency and reduce overall overhead costs. After development and senior management approval, it will be European management's responsibility to implement any planned changes.

We support management's efforts in this endeavor, and recommend that a goal of the restructured organization be to maintain or enhance the effectiveness of the groups' current financial controls and accounting processes.

Year 2000 compliance

The Company's MIS and Financial and Administrative management personnel have undertaken a Company-wide effort regarding the Year 2000 system compliance issue. Management has performed a Year 2000 system compliance assessment, developed a plan to redress identified needs and has begun execution of their plan, having achieved many of their plan's identified milestones. Corporate MIS has adopted an oversight and coordination role in these processes.

The Company's decentralized approach provides that local management throughout the world identify potential compliance problems, establish a timetable under which the steps to remedy identified problems will be completed and marshal resources, either locally or from Corporate, to execute their plan. Corporate MIS is playing a key role in this process, by reviewing local plans, assisting in the execution thereof, and providing a test platform at Corporate to ensure that the problems have been fully addressed before the target applications go into production.

Senior management has acknowledged that this issue demands immediate attention, as well as personnel and financial resources. In light of the fact that the Year 2000 issue is not merely an MIS issue, as it potentially affects any equipment which uses a computer chip (e.g., PBX and phone systems) or third-party business processes (e.g., Electronic Data Interface applications), we support the efforts of senior management in addressing and monitoring this process to ensure completion and successful execution well in advance of the year 2000.

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**CHIQUITA BRANDS
INTERNATIONAL, INC.**



INTERNAL AUDIT

Annual Report

1996

1CHQ6-001123

CBI-V1-001-005686

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CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT
Annual Report 1996

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- II. SUMMARY OF INTERNAL AUDIT FINDINGS
- III. SUMMARY OF INDIVIDUAL AUDITS AND SPECIAL PROJECT ACTIVITIES
- IV. PERSONNEL HIGHLIGHTS AND ORGANIZATION CHART

May 13, 1997

1CBQ6-001124

CBI-V1-001-005687

CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT
Annual Report 1996

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I. DEPARTMENT OBJECTIVES

The Internal Audit Department established the following objectives for 1996:

- To assure continued performance of quality operational and financial audits and reviews with the results being reported to Management on a timely basis;
- To actively recruit and develop highly qualified individuals and encourage and assist our professional staff to obtain more responsible operational and financial management positions within the Company;
- To continue the "Leading Edge" program of re-engineering the internal audit function by improving the effectiveness and efficiency of our audit processes and procedures; and
- To enhance the value added services we deliver to the Company by focusing on an operational approach for all of our projects and to provide value added solutions which incorporate the most effective internal and operational controls.

We continued to use a risk assessment process to assist in selecting the entities with the highest risk to be included in the annual audit plan. The audit activities for 1996 and the audit plan for 1997 were based on this process and on the risk assessment model which we developed; an assessment of each entity is continuously updated as audits are completed and as additional or new information about entities becomes known.

II. SUMMARY OF INTERNAL AUDIT FINDINGS

During 1996 Internal Audit, Ernst & Young LLP and Controller's personnel have continued to improve their coordination efforts to: share information regarding audit issues identified at divisions visited; monitor progress at locations where corrective action is necessary; and follow up on major issues to assure implementation of necessary controls and procedures or changes in processes or personnel. This program also includes high level reviews at selected locations by Internal Audit and Controller's personnel where full scope audit work is not scheduled and/or where it is determined that control risk is believed to be limited. This coordinated program of identifying and addressing issues has worked well; it has increased the level of coverage provided to the Company to include additional locations and enhances corporate governance activities by providing an early indication of potential problem situations thus improving the timeliness of corrective action.

In 1996 we continued to focus on major operational and financial audits, including audits which we performed in lieu of Ernst & Young LLP related to their audit of the December 31, 1996 consolidated financial statements of the Company. During January 1, 1996 - December 31, 1996 we completed 50 operational and financial audits and special assignments. Of the audit recommendations issued, all significant matters have been or are in the process of being adequately addressed.

BANANA OPERATIONS:

Year-end reviews of CBCBV, CIL and COBAL indicated adequate controls, and that financial statements were fairly stated. During 1996 we also visited the Armuelles, Bócas, Tela Railroad, COBIGUA and Ecuador divisions at least once to perform audits of disbursements or special request/limited scope reviews of Materials & Supplies, Purchased Fruit Contracts, Box Plants, Accounts Payable, or Payroll. All areas subject to review were found to be satisfactorily controlled. In the Colombian division, senior Corporate and Operations management formed an assessment team in 1996 that worked with Colombian management in prioritizing and resolving the issues in Colombia and participated in a plan for further correction and implementation. [redacted] Internal Audit Manager, was a key player in the assessment team and was promoted to Controller in Colombia. We have analyzed the effectiveness of the controls during an internal controls review completed in April 1997 and found significant progress has been made in correcting procedural and control issues. The French Sourcing operations were also reviewed, and an implementation plan has been started to enhance the timeliness and accuracy of the monthly financial reporting.

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We performed a requested special review of Polymer Costa Rica to validate information reported in the Polymer Financial Statements at year end; numerous adjustments were required, additional controls were necessary and senior management changes were made at the Polymer divisions.

NON-BANANA OPERATIONS:

During 1996, management continued its emphasis on improving controls and procedures in the non-banana operations. We performed a follow-up review at California Day Fresh and found the new management team had significantly improved the overall control environment. A review by Internal Audit in early 1996, and a follow-up review by the Controller's Group personnel in late 1996, found Exportadora Chiquita (previously Frupac Chile) had implemented or was in the process of implementing all of our recommendations. Additionally, we assisted Exportadora Chiquita in developing and implementing a more accurate inventory cost reporting system.

III. SUMMARY OF INDIVIDUAL AUDITS AND SPECIAL PROJECT ACTIVITIES

The more significant matters noted during the period subsequent to our 1995 Annual Report, as well as follow-up on matters noted in our Annual Report are presented below:

BANANA OPERATIONS:

Colombia Financial - Medellin, Colombia:

Since early 1996 the Colombia Division has gone through major restructuring that included a new Financial Management team and the reduction of the staffing levels in the Financial and Administrative group from 109 people on June 30, 1996 to 62 on March 13, 1997 (during our audit, staffing was further reduced). In addition to this, two new applications system were implemented for Accounts Payable and M&S.

Based on our April 1997 review just completed, we found operations and internal controls in the Cash and Treasury, Accounts Payable, New Business Development, M&S and Fixed Assets areas to have improved significantly from prior years especially considering all the changes mentioned above. All the issues mentioned in the 1995 Internal Audit Report "Financial Internal Control Review" have been satisfactorily resolved or the division has specific plans to correct outstanding items. Recommendations for certain MIS items relating to disaster recovery capability and access controls over production systems have been accepted by the division and will be implemented.

COBAL - San Jose, Costa Rica:

A year-end audit was performed at COBAL for the year ended December 31, 1996, and we found the financial statements fairly stated. We offered several recommendations for control and operational improvements related to the accounting for materials and supplies inventory, payroll, and property and equipment and over the information systems. There were no significant control issues or adjustments necessary to COBAL's December 31, 1996, year-end financial reporting package.

French Sourcing - Paris, France, Martinique, Ivory Coast:

We performed two reviews related to the French Source business in 1996: a review of the December 1995 financial statements along with a disbursements and limited controls review in the Ivory Coast; and a review of the closing and the consolidation process and the financial statements as of September 30, 1996. As part of our second review we visited Martinique and performed an operational and financial review of Company owned farms. We found the overall control environment in the French Source business to be improving, however, additional efforts needed to be made by the Paris based French Source financial team to restructure and streamline the closing and financial reporting process. These efforts are currently underway and improvements have been noted. We have planned a follow-up review to assess the status of the improvement efforts and to perform a more detailed analysis of the operations in the Ivory Coast.

Box Plants - Honduras and Armuellas, Panama:

As requested by Management, we performed a review of the Armuellas and Tela Box Plants and contract reviews of the box contracts in Costa Rica, Guatemala, Colombia, and Bocas. Our review focused on the adequacy and effectiveness of internal controls and procedures associated with purchasing and receiving of raw material inventories, delivery of finished boxes, scrap and quality control, maintenance, and financial and management reporting. Based on our reviews, the internal controls and procedures in place associated with the above activities appear adequate and effective. The results of our reviews were utilized by the process design team which was formed by North American Integrated Market Transformation Process to identify process improvement opportunities within the packaging area.

Almirante Port Operations - Almirante, Panama:

At the request of Bocas Management, we performed a review of the port operations including breakbulk and pallet loading, maintenance and quality control, and overall port payroll controls. Our results identified opportunities for cost reductions and process improvements by reducing: the number of employees in maintenance and quality control, the use of overtime, and down time awaiting fruit for loading. We also confirmed for Bocas management that there are further opportunities for work gang headcount reductions. Management at Bocas has either implemented our recommendations or is developing an implementation methodology.

Chiquita Banana Company, B.V. (CBCBV) and CIL - Antwerp, Belgium and Bermuda:
We performed a year-end audit of CBCBV and CIL for the year ended December 31, 1996 and found the financial statements fairly stated. Our audit determined that the quality of the accounting records and the related internal controls for CBCBV had improved. During 1996, we also performed a review of the accounting and treasury operations in CIL and found the controls to be adequate. CIL Accounting is now working with CIL Allocations, the Corporate Controller's Group, and the tropical divisions to design and implement an effective volume tracking system for use throughout the worldwide operations.

Bocas Internal Controls Review - Changuinola, Panama:

We performed an internal controls review for the Bocas division covering the areas of materials and supplies, payroll, other accounts receivable, cash and cash disbursements, manager's expenses and statutory benefits. We found operations and internal controls to have improved significantly and that Management is committed to continually improve the overall control environment. The recommendations included various operational improvement ideas which are currently being implemented.

Polymer - San José, Costa Rica:

We were requested to perform a special review of Polymer Costa Rica for the year ended December 31, 1996 to assure the accuracy of amounts reported on Polymer balance sheets and to validate P&L amounts for 1996 used in bonus calculations. We found accounting practices and internal control procedures were weak and numerous adjustments were necessary to correct financial statements. The General Manager, Controller and Director of Manufacturing were terminated from the company.

NON-BANANA OPERATIONS:

California Day Fresh (CDF) - Los Angeles, California:

We performed a follow-up review in June 1996 to determine the status of internal control improvements, analyze the propriety of, and support for, the 1996 year-to-date financial statements, and assess the transition of the new General Manager and Controller into the CDF operation. We found the financial statements as of and for the five months ended May 25, 1996, to be fairly stated and the operations of California Day Fresh to be adequately controlled. These findings were subsequently confirmed by the Controller's Group during a follow-up review of the controls and financial information during the fourth quarter of 1996.

Frupac Chile - Santiago, Chile:

In April we performed a follow-up examination which included an analysis of the progress made in implementing the recommendations in our May 1995 Internal Audit Report, and an analysis of the 1996 year-to-date financial results. We also assisted Management in developing a reporting system to provide more adequate product cost information for analysis of profitability by lot and product line. Management implemented an enhanced fruit production and exporting information system as well as enhancements to the general accounting system to improve information availability and report writing capabilities. The new systems and the results of our review provided Frupac with improved financial and management reporting capabilities. Based on our examination and a follow-up review by the Controller's Group in the fourth quarter of 1996, improvements have been made in the internal controls and in the overall operating environment.

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IV. PERSONNEL HIGHLIGHTS AND ORGANIZATION CHART

ORGANIZATION:

During 1996 and in early 1997 we continued to recruit, hire, and train qualified individuals who possess the competencies and job skills which are consistent with our objectives to continually upgrade the quality of our professional staff and to provide ever increasing value added services to the operating units of the Company. During the year our professionals continued to be requested for and placed in positions with financial and operational management responsibilities within other CBII units. While recruiting continues to be a challenge, our recruiting efforts have continued at a strong pace during 1996 and through the date of this report. We continue to actively address our recruiting challenges and have initiated a program to recruit on campus at the leading colleges, such as Thunderbird, which provide candidates with language skills and advanced degrees in international management.

We recently reorganized the structure of the Internal Audit Department with the three Audit Managers reporting directly to the Vice President. This organization structure, and the Audit Director position, will be evaluated later this year by a newly appointed Vice President - Internal Audit.

PERSONNEL HIGHLIGHTS:

A. New Staff:

In 1996, the following individuals joined the Department:

- [] Audit Manager effective October 21, 1996. [] graduated from the University of Notre Dame with a Bachelor's of Arts degree in Finance and from the University of Denver with an MBA in Finance. [] is a Certified Public Accountant and a Certified Information System Auditor and is fluent in Spanish. [] worked for Texas Instruments for the past seven years as a Senior Financial Analyst and Internal Auditor. He also worked for Martin Marietta and the Travelers Financial Service in various financial and accounting positions.
- [] Audit Supervisor effective August 5, 1996. [] has a Master of International Management from Thunderbird, a Master of Science in Finance from Georgia State and a Bachelor of Business Administration in Finance from the University of Georgia. [] joined us after 3 years with Andersen Consulting. [] is also conversant in Spanish.
- [] Auditor effective June 3, 1996. [] graduated from Albion College in Michigan in 1993 with a bachelor's degree in Finance and Spanish. [] has worked for

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Deloitte & Touche in Detroit for 3 years as a Senior Assistant. During college, she studied at the Center for Cross-cultural Study in Sevilla, Spain. [] is a Certified Public Accountant and is fluent in Spanish.

- [] Auditor effective September 3, 1996. [] graduated from Colorado State University with a Bachelor of Science degree in Accounting. [] joined us after 4 years with Coopers & Lybrand in Denver. She is a Certified Public Accountant.
- [] Auditor effective January 1, 1996. [] graduated from Rockford College with a Bachelor of Science Business Administration Finance major and Accounting minor. [] transferred to Internal Audit after spending 5 years in the COBAL division in Costa Rica where she performed various financial analysis activities.
- [] Auditor effective November 18, 1996. [] graduated from The University of South Carolina in May 1995 with a Masters degree in International Business Studies, and Magna Cum Laude with a Bachelor of Arts in French and a minor in Business. [] is fluent in French and Portuguese. She has also passed the Certified Management Accountant (CMA) exam. She joined us after working for Westinghouse Electric Corporation as a Staff Auditor for 18 months.
- [] Auditor effective January 2, 1997. [] graduated from the Institut Catholique des Hautes Etudes Commerciales in Brussels with studies in Economics and Management, she also has a degree in Psychology. She has worked as an accountant at Dunand et Compagnie des Bananes in the Finance Department for 2 years. She has also worked at the European Petrochemical Association for 4 years. She is fluent in French and Italian, and conversant in Spanish and Flemish.
- [] Carol rejoined Chiquita as an Executive Secretary. [] had been with Chiquita previously as an Administrative Associate and has several years experience at FERMCO and GE prior to joining Chiquita.

B. Promotions/Transfers Within and Outside the Department:

In 1996 and early 1997 the following were promoted or transferred to more responsible positions within and outside of the department:

- [] promoted to Controller of the Colombian Division based in Medellin in November 1996. [] joined the staff as an Audit Supervisor in October 1994, and was promoted to Audit Manager in January 1996. [] worked extensively on the European marketing operations and Tropical Sourcing activities while in the Audit Department. Prior to joining Chiquita [] worked for Dean Foods Company, Franklin Park, Illinois for 2 years as a Senior Auditor. He also worked for Coopers & Lybrand for 3 years as a Senior

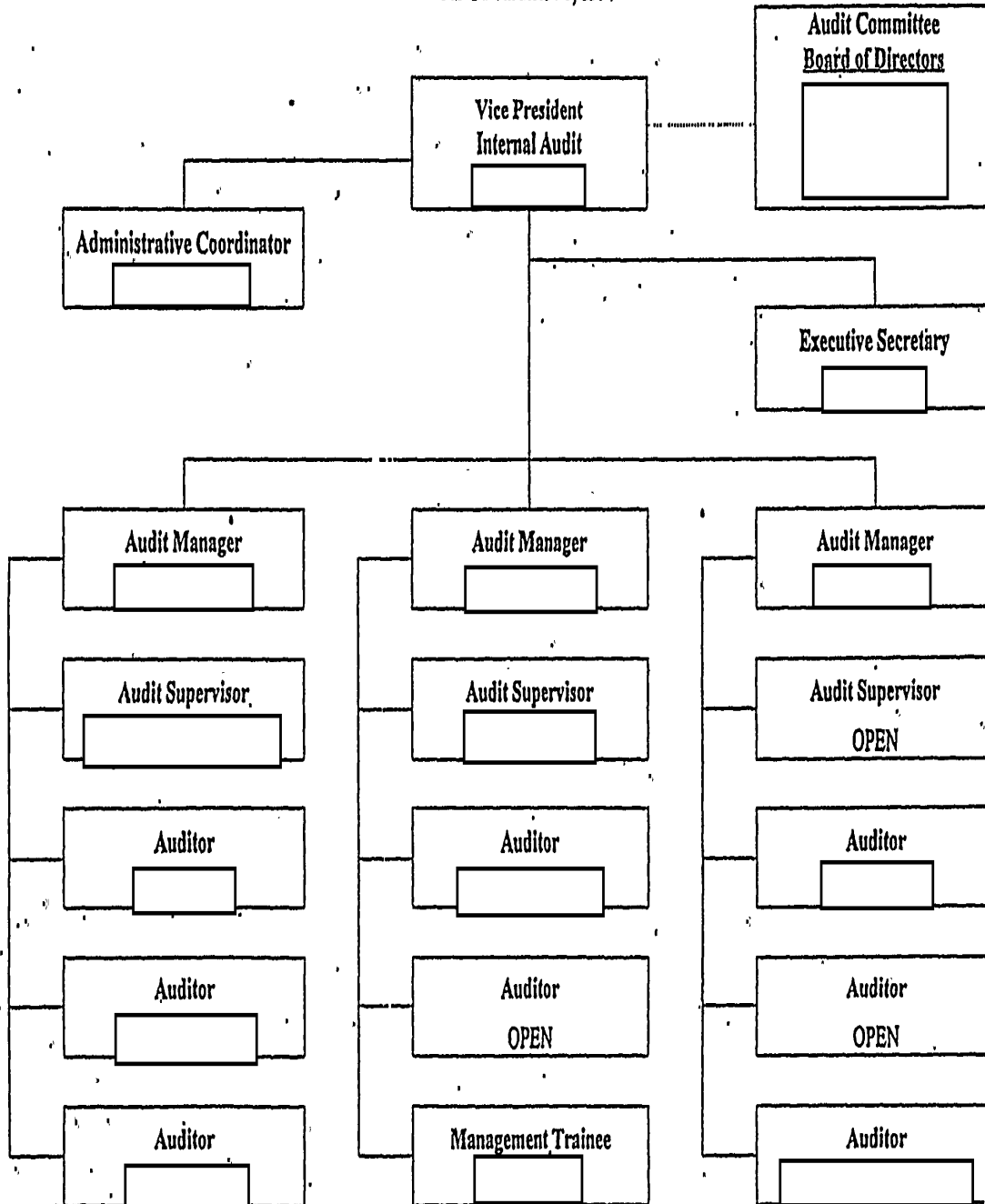
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Associate in Audit [] will be able to utilize his talents as a Certified Public Accountant and his proficiency in Spanish in his new position.

- [] promoted from Audit Supervisor to Audit Manager effective September 1996. [] joined the staff as a Supervisor effective April 1996. [] graduated from the University of Missouri - Kansas City with a Bachelor's of Science degree in Accounting and a Masters of Science degree in Accounting. [] worked for Hoechst Marion Roussel for five years as a Senior Financial Analyst and Internal Auditor. She also worked for Ernst & Young for four years and is a Certified Public Accountant. [] is conversant in French and Spanish.
- [] promoted from Audit Supervisor to Audit Manager effective April 1, 1997. Prior to joining Chiquita in June 1995, [] had approximately 5 years of auditing experience with KPMG (Peat Marwick representation in Venezuela). [] graduated from The American Graduate School of International Management (Thunderbird) May 1995 with a Masters in International Management - Finance. He received a BS in Accounting from the Universidad Católica Andrés Bello in Caracas, Venezuela and has native Spanish.
- [] to Supervisor Banana Operations Analysis reporting to [] effective May 1996. Prior to joining Chiquita in January 1992, [] had worked as an Internal Control Analyst for Chiquita Tropical Products in Costa Rica for 18 months. She had previously worked as an Internal Auditor for Coopesuiza R.L., in La Suiza, Turrialba, Costa Rica.
- [] transferred to the Bocas Division as a Project Analyst reporting to [] effective September 1996. Prior to joining the Internal Audit Department in July 1994 as an auditor, [] worked for the Company in the Chiquita Co-Operative Program for two years in various financial positions. [] graduated from the University of Cincinnati in June 1994 with a degree in Business Administration.
- [] transferred to the Bocas Division as a Financial Analyst reporting to [] effective August 1996. Prior to joining Chiquita in October 1994, [] worked for the Peace Corps as a member of a Small Business Development Team consulting for and assisting local business owners and employees in Mongolia. [] graduated with a Bachelor of Science degree in Finance from Miami University.

CHIQUITA BRANDS INTERNATIONAL, INC.
INTERNAL AUDIT DEPARTMENT
AS OF APRIL 30, 1997

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CBI-V1-001-005697

FOR 1997 - MAY

1CBQ5-001134

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CHIQUITA BRANDS INTERNATIONAL, INC. - INTERNAL AUDIT STAFF

EMPLOYEE NAME	POSITION	HIRED	BACHELORS	MASTERS	PROF. CERT.	LANGUAGE	YRS ON STATE	YRS AUDIT ACCTG EXP
	VICE PRESIDENT	12/01/88	INDUST. MGMT.	MBA	CISA	---	8.4	32.4
	AUDIT MANAGER	10/21/96	FINANCE	FINANCE	CISA/CPA	SP.	0.5	11.5
	AUDIT MANAGER	06/26/95	ACCOUNTING	INT'L MGMT	.	SP.	1.9	6.9
	AUDIT MANAGER	04/22/96	ACCOUNTING	ACCOUNTING	CPA	---	1.0	12.0
	AUDIT SUPERVISOR	08/05/96	FINANCE	INT'L MGMT, FINANCE	.	SP.	0.8	3.8
	AUDIT SUPERVISOR	07/28/97	INT'L RELATIONS	INT'L MGMT	.	SP., PORT.	0.0	2.0
	AUDITOR	11/18/96	FRENCH	INT'L MGMT	CMA	FR, PORT.	0.5	1.5
	AUDITOR	10/09/95	LANGUAGE & TRADE	.	.	SP., FR., FLEMISH	1.6	1.6
	AUDITOR	01/15/95	BUSINESS ADMIN.	.	.	SP.	2.3	6.3
	AUDITOR	06/03/96	FINANCE & SPANISH	.	CPA	SP.	0.9	3.4
	AUDITOR	01/02/97	PSYCHOLOGY	.	.	FR, IT, SP, FLEMISH	0.3	6.3
	AUDITOR	09/03/96	ACCOUNTING	.	CPA		0.7	4.7
	MGMT. TRAINEE	01/03/97	INT'L BUSINESS	INT'L MGMT	.	SP.	0.3	0.3
	ADMIN. COORD.	04/04/94	ENGLISH	.	.	---	3.1	
	EXEC. SECRETARY	11/25/96	.	.	.	---	0.4	

* DATE OF HIRE IS ACTUALLY TRANSFER IN DATE FROM ANOTHER CBI DIVISION

CBI-V1-001-005698

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FOR 1997 - MAY

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YEAR 2000 STATUS

Audit Committee Presentation

May 14, 1997

1CHQ6-001136

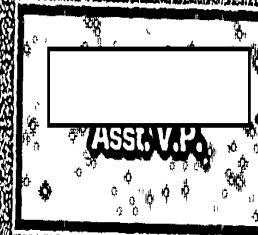
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Chiquita MIS



- Data Administration
- MIS Strategy & Consulting
- Office Automation & New Technology



- Application Development
 - Corporate Administration
 - OBNA
 - Europe
 - Great White Fleet
 - Banana Sourcing
 - CPG
 - PEI

- Data Center Operations
- Telecommunications
- PC/LAN
- Technical Support
- MIS Administration
- Data Security
- WW Technology Site & Compliance

Year 2000 Compliance

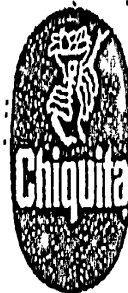
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YEAR 2000

Agenda

I. Opening Remarks

II. Approach and Project Management

III. Status

- Banana Operations
- Corporate Administration
- Asia / Pacific and Diversified
- Infrastructure and Technology

IV. Discussion

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State of the Corporation - Year 2000

- Program of MIS Improvement Since 1988
- Year 2000 Compliance Included in Development Standards
- Worldwide Standard Financial System
- Accountability through MBO
- Year 2000 Compliance Policy

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Policy

- Recognizes "Year 2000" as a critical initiative
- Assigns primary responsibility to local Financial Officer
- Establishes local management ownership of project & resources
- Requires quarterly progress reporting
- Sets November, 1998 for final compliance for all work

1CHQ6-001140

CBI-V1-001-005703

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CHIQUITA NSD



FINANCIAL and ADMINISTRATIVE POLICY

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SUBJECT:

Information Systems -Year 2000 Compliance

Policy No. B-2.0

Page No. 1/4

Issue Date 11/27/1996

ISSUER:

Vice President and Controller
Vice President, Information Systems

Approved

OBJECTIVE:

To communicate the Company's policy regarding year 2000 compliance as it relates to Information Technology, including, but not limited to computer hardware and operating software, application software, whether purchased or developed in house, telephone equipment, networking equipment and software, and other electronic timing devices.

SCOPE:

This policy applies to all Chiquita Brands units, subsidiaries and affiliates.

BACKGROUND:

The issue is the pervasive use of two digits to designate the year in computer hardware and software. For example, many computer operating systems and programs will write January 1, 2000 as 01/01/00 and "read" this date incorrectly as January 1, 1900. The use of '00' may result in systems failing to correctly perform calculations, sort data properly or delete from data bases current data that is presumed 'out of date' or 'past normal retention'.

This problem may prevent a business unit (or your vendors, suppliers or customers) from processing its transactions and business information properly. It may also affect peripheral electronic systems programmed with dates, such as telephone systems, process and/or temperature control systems, time clocks or other similar devices.

POLICY:

As the year 2000 approaches, without appropriate corrective action, Chiquita business units, subsidiaries and affiliates may not be able to process dates correctly. All units must immediately plan, allocate resources and begin to implement procedures to ensure that computer based information systems will correctly process dates up to and beyond the Year 2000. The senior-most financial officer of each location is responsible for ensuring Year 2000 compliance for his or her business unit.

To assist in monitoring and ensuring Year 2000 compliance, all Chiquita Brands unit CFO's / Controllers working with their local MIS management, are required to prepare and submit the following:

1. A Year 2000 compliance plan to the office of the C.B.I.L. Vice President, Information Systems by March 1, 1997.

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SUBJECT: Information Systems - Year 2000 Compliance	Policy No. B-2.0
	Page No. 2/4
	Issue Date 11/27/1996

2. A quarterly status of progress against the plan. Such status to be submitted as defined in Exhibit A attached and concurrent with other quarterly corporate financial reporting requirements.

3. A Final Compliance Letter for Year 2000 compliance (see Exhibit B) by November 1, 1998.

RESPONSIBILITY:

Local Management ownership and allocation of sufficient resources to this problem is essential. For questions regarding this policy, contact the Vice President, Information Systems [redacted] 513-784-8267). For assistance in planning and identifying resource options, contact the C.B.I.I. Sr. Director, MIS Strategy, Data Administration and Year 2000 Compliance [redacted] 513-784-8263) or the Manager, MIS Year 2000 Compliance, [redacted] 513-784-8355).

Chiquita Brands International, Inc.
Year 2000 Compliance
Quarterly Progress Report
(Exhibit A)

Policy No. B-2.0

Page No. 3/4

Issue Date 11/27/1996

Operating Unit/Legal Entity _____
Reporting for Quarter and Year _____

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GENERAL STATUS Include in this section a brief description of the work accomplished in the quarter just ended. Include progress regarding computer hardware and operating software, application software (purchased and developed), telephone equipment, networking equipment and software, and other electronic timing devices, as applicable. Also describe issues/obstacles preventing progress. (Use additional pages, as necessary and indicate number of pages attached.)

WORK PLAN PERFORMANCE Include in this section a summary of accomplishments as compared to your work plan. (Use additional pages, as necessary and indicate number of pages attached.)

(Date)

(Signature of Information Systems Manager)

(Date)

(Signature of most senior Financial Officer)

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CHQUIITA NSD

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Chiquita Brands International, Inc.
Year 2000 Compliance
Final Compliance Letter
(Exhibit B)

Policy No. B-2.0

Page No. 4/4

Issue Date 11/27/1996

Operating Unit/Legal Entity _____

Date of Compliance _____

(No Later Than November 1, 1998)

I recognize that, as a member of management of the above organization, I am directly responsible for the compliance of all computer hardware and operating software, application software (purchased and developed), telephone equipment, networking equipment and software, and other electronic timing devices, as applicable for said entity, relative to YEAR 2000 processing.

I am not aware of any immediate or pending actions having a material effect on YEAR 2000 compliance or causing non-compliance of information technology for this operating unit/legal entity.

This is to certify that I have fulfilled all obligations for ensuring compliance relative to Financial and Administrative policy B-2.0 issued November 27, 1996 governing Year 2000 Compliance. All necessary work to ensure compliance of information technology for this operating unit/legal entity has been accomplished.

(Date)

(Signature of Information Systems Manager)

(Date)

(Signature of most senior Financial Officer)

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Legend

⊙ - Compliant

○ - Normal

● - Watch

⦿ - Focus

CBI-V1-001-005708

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CHIQUITA NSD

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Request by Chiquita Brands



Summary

- Compliant Corporate Administration
- Normal Chiquita Banana North America
- Watch Chiquita Banana Europe
- Focus Great White Fleet
- Banana Sourcing Divisions
- Diversified Operations
- Asia / Pacific
- Technical Infrastructure

1CHQ6-001146

CBI-V1-001-005709

000025599

CHIQUITA NSD

YEAR 2000

Confidential Treatment
Request by Chiquita Brands



Agenda

- I. Opening Remarks
- II. Approach and Project Management
- III. Status
 - Banana Operations
 - Corporate Administration
 - Asia / Pacific and Diversified
 - Infrastructure and Technology
- IV. Discussion

CBI-V1-001-005710

1CHQ6-001147

000025600

CHIQUITA NSD

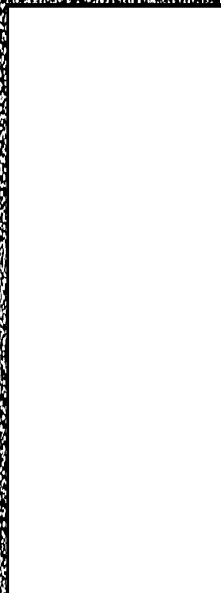
Confidential Treatment
Request by Chiquita Brands

YEAR 2000



Agenda

- I. Opening Remarks
- II. Approach and Project Management
- III. Business
 - Banana Operations
 - Corporate Administration
 - Asia / Pacific and Diversified
 - Infrastructure and Technology
- IV. Conclusion



CBI-V1-001-005711

1CHQ6-001148

CHQUIITA NSD 000025601

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Request by Chiquita Brands



Project Management

- Full-time manager coordinating worldwide execution of business unit plans
- Requiring vendor compliance by authorized representative
- Plan monitoring enabled by project tracking system
- Communicating status through periodic progress review meetings with senior management
- Utilizing web site to communicate business unit plans
- Coordinating plans with Internal Audit for inclusion in routine reviews
- Compared approach and findings with other Fortune 500 companies

CBI-V1-001-005712

1CHQ6-001149

000025602

CHIQUITA NSD

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Request by Chiquita Brands



Project Initiation

- Conducted awareness campaign via site visits to each business unit
- Obtained full inventories of business systems and technologies and their compliance status
- Required Project Plans for each non-compliant item
- Conducted on-site plan review meetings with key business units to resolve issues

CBI-V1-001-005713

1CHQ6-001150

000025603

CHIQUITA NSD

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Request by Chiquita Brands



Project Guidelines

- New applications require Year 2000 compliance
- Repair versus replace
- Manual procedures useful to solve temporary issues
- Repair problems only; not all dates
- Utilize testing facility available in Cincinnati
- Take advantage of Millennium Dynamics, Inc. for Mainframe Applications

CBI-V1-001-005714

1CHQ6-001151

000025604

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Request by Chiquita Brands



Vendor Compliance

- Received assistance from Legal in reviewing approach and process
- Requested confirmation of compliance by authorized representative
- Coordinating vendor compliance for all common hardware/software
- 87 vendors contacted to date

CBI-V1-001-005715

1CHQ6-001152

000025605

CHIQUITA NSD

YEAR 2000

Confidential Treatment
Request by Chiquita Brands



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- I. Opening Remarks
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 - Banana Operations
 - Corporate Administration
 - Asia / Pacific and Diversified
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CBI-V1-001-005716

1CHQ6-001153

000025606

CHIQUITA NSD

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Chiquita Core Business Systems



- Tropical Banana Operations, monitor Payroll and M&S
- North America
- European Marketing & Financial
- Great White Fleet
- Corporate Administration

CBI-V1-001-005717

1CHQ6-001154

000025607

CHIQUITA NSD

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Request by Chiquita Brands

- ☒ = Compliant
- ☐ = Normal
- ☐ = Watch
- ☐ = Fails

Tropical Banana Operations



COSTA RICA
GUATEMALA
HONDURAS
PANAMA-ARMUELLES
PANAMA-SOCAS
COLOMBIA
ECUADOR
MEXICO

CBI-V1-001-005718

APPLICATION								
General Ledger	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Accounts Payable	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Accounts Receivable	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Work Order	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
B40 Cost Reporting	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Fixed Assets	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Payroll	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
M&S	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Production	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Planned Completion	5/98	12/97	7/98	5/98	10/98	10/98	7	7

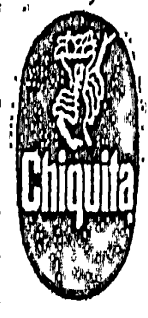
1CHQ6-001155

CHIQUITA NSD 000025608

- Ⓢ = Compliant
- Ⓢ = Normal
- Ⓢ = Watch
- Ⓢ = Focus

North America

Confidential Treatment
Request by Chiquita Brands



	Application	Status	Planned Completion
STAR (Sales, Tracking, and Reporting Systems)	Allocations	Ⓢ	
	Billing	Ⓢ	
	Claims	Ⓢ	
	Distribution	Ⓢ	
	Inventory	Ⓢ	
	Order Processing	Ⓢ	
	Sales Position	Ⓢ	
	Shipping	Ⓢ	
	Transportation	Ⓢ	
	What-If	Ⓢ	

CBI-V1-001-005719

1CHQ6-001156

CHIQUITA NSD 000025609

- = Compliant
- = Normal
- = Watch
- = Focus

North America

Confidential Treatment
Request by Chiquita Brands



Application	Status	Planned Completion
CODA Financials	C	
Accounts Receivable	S	12/97
Equipment Lease & Tracking	S	12/97
Tropical Container Tracking	S	12/97
Equipment Maintenance System	S	3/98
Brokerage	S	2/98
Prophecy	C	
Rate Quote	S	5/97
Liner Services	C	
Vliden	S	2/98

CB1-V1-001-005720

1CHQ6-001157

000025610

CHIKUITA NSD

-  = Compliant
-  = Normal
-  = Watch
-  = Focus

North America

Confidential Treatment
Request by Chiquita Brands



Application	Status	Planned Completion
Corporate Customer Master	C	
In-Transit Inventory	C	
Traffic Management		5/97
EDI Infrastructure		6/97
Retail Quality Audit	C	
Great Quality Audit	C	
Sales Information System		12/97
Route Settlement		12/97
Great Plains Financial	C	
Financial Management Rptg	C	

CBI-V1-001-005721

1CHQ6-001158

CHIQUITA NSD 000025611

Confidential Treatment
Request by Chiquita Brands



Europe Marketing & Financial

- C** = Compliant
- N** = Normal
- W** = Watch
- F** = Focus

Application	Status	Planned Completion
CODA Financials	C	
Commodity Trading	C	
European Invoicing	C	
Commitment System	C	
Exabase Mgmt. Reporting	C	
Sales Analysis	C	
Quote to Net	C	
Trade Mgmt. System	C	
Field Office System	C	

CBI-V1-001-005722

1CHQ6-001159

000025612

CHIKUITA NSD

Confidential Treatment
Request by Chiquita Brands

C - Compliant
● - Normal
● - At Risk
● - Sub

Europe Marketing & Financials



Application	Status	Planned Completion
Global Cash Management	●	7/97
Global (Rider)	●	
ARC-211187	●	
Global Supply Monitoring	●	
European & US (Rider)	●	12/97
Marketing Financials (Rider)	●	12/97
Europe (Rider)	●	9/98
Global Distribution	●	12/97
Marketing Process Control	●	

CBI-V1-001-005723

1CHQ6-001160

000025613

CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands



Great White Fleet

- C - Contingent
- - Normal
- - Watch
- - Focus

Application	Status	Planned Completion
Container Control	C	
Personnel Rotation	C	
Voyage Management System	C	
Port Access	C	
Optimization	○	7/97
KYC Ship Manager	○	7/97
U.S. Ship Inventory	○	7/97
Ship Navigation System	○	12/97

CBI-V1-001-005724

1CHQ6-001161

000025614

CHIQUITA NSD

- C - Confidential
- N - Normal
- S - Sensitive
- F - Public

Confidential Treatment
Request by Chiquita Brands



Corporate Administration

	Application	Status	Planned Completion
HUMAN RESOURCES	Applicant Tracking	C	
	Chiquita Flex	C	
	Deferred Compensation	C	
	HRIS	C	6/98
	IES/RES	C	
	MIP	C	
	Total Compensation	C	
	Trop Retirement	C	
LEGAL	SEC Filing	C	
	Stock Options	C	
	Secretarial/Viewer	C	

CBI-V1-001-005725

1CHQ6-001162

000025615
CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands



Corporate Administration

	Application	Status	Planned Completion
AUDIT	Audit Scheduling	C	
CONTROLLER	Accounts Payable	C	
	CODA Financials	C	
	Corporate Consolidations	C	12/97
	Payroll	C	6/98
	Escrow Database	C	
	Fixed Assets	C	
TAX	Tax Dimensions	C	
	Tax Director	C	
TREASURY	Cash Management	C	12/97
	Pyramid Risk	C	
	Trade Monitoring	C	12/97

CBI-V1-001-005726

1CHQ6-001163

CHIQUITA NSD 000025616

YEAR 2000

Confidential Treatment
Request by Chiquita Brands



Agenda

- I. Opening Remarks
- II. Approach and Project Management
- III. Status
 - Banana Operations
 - Corporate Administration
 - Asia / Pacific and Diversified
 - Infrastructure and Technology
- IV. Discussion



CBI-V1-001-005727

1CHQ6-001164

000025617

CHIQUITA NSD

Diversified

Confidential Treatment
Request by Chiquita Brands



- CPG and PFI are compliant
- Coordinating Friday Canning's plan with business strategy
- Frupac, Chile has experienced delays in previous systems projects
- Progressive Produce needs assistance with plan
- Solar Aqua Farms could operate manually
- Jaremar and Castellini are in progress

CBI-V1-001-005728

1CHQ6-001165

000025618

CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands



Diversified

- CPG and PFI are compliant
- Coordinating Friday Canning's plan with business strategy
- Frupac, Chile has experienced delays in previous systems projects
- Progressive Produce needs assistance with plan
- Solar Aqua Farms could operate manually
- Jaremar and Castellini are in progress

CBI-V1-001-005729

1CHQ6-001166

000025619

CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands

Diversified Companies Domestic



AMERICAN
CALIFORNIA DAY FRESH
CPG
FRIDAY CANNING
LIBERTY
INDIAN RIVER
PROGRESSIVE
SOLAR

APPLICATION	DIVERSIFIED COMPANIES - DOMESTIC							
FINANCIAL MANAGEMENT	C	C	C		C	C		C
PAYROLL		C	C		C	C		C
PROPERTY COST	C	C	C		C	C		C
PRODUCTION	C	C	C		C	C		C
BALE ORDERS	C	C	C		C	C		C
PURCHASING	C	C			C	C		C
INVENTORY	C	C			C	C		C
FARM MANAGEMENT								
PLANNED COMPLETION	10/98	12/97		12/97	12/97		?	10/98

CBI-V1-001-005730

1CHQ6-001167

000025620

CHIQUITA NSD

Diversified Companies Domestic



- ☒ Established
- ☐ Potential
- ☐ Watch
- ☒ Focus

AMERICAN
CALIFORNIA DAY FRESH
OPG
FRIDAY CANNING
LIBERTY
INDIAN RIVER
PROGRESSIVE
SOLAR

APPLICATION	DIVERSIFIED COMPANIES - DOMESTIC							
FINANCIAL MANAGEMENT	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
PAYROLL	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
PRODUCT COST	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
PRODUCTION	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
SALES ORDERS	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
PURCHASING	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
INVENTORY	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
FARM MANAGEMENT	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
PLANNED COMPLETION	10/86	12/87		12/87	12/87		?	10/88

1CHQ6-001168

CBI-VI-001-005731

000025621

CHIQUITA NSD

C - Confidential
 P - Normal
 E - Excluded
 S - Sensitive

Asia / Pacific

Confidential Treatment
Request by Chiquita Brands



AUSTRALIA
 CFI JAPAN
 UBI JAPAN

APPLICATION			
FINANCIAL MANAGEMENT			
PAYROLL			
PRODUCT COST			
SALES ORDERS			
PURCHASING			
INVENTORY			
PLANNED COMPLETION	11/97	12/97	10/98

CBI-V1-001-005732

1CHQ6-001169

000025622

CHIQUITA NSD

- C = Complaint
- N = Normal
- W = Watch
- F = Focus

Asia / Pacific

Confidential Treatment
Request by Chiquita Brands



AUSTRALIA
CFJ JAPAN
UBJ JAPAN

APPLICATION			
FINANCIAL MANAGEMENT	C	C	C
PAYROLL	C	C	C
PRODUCT COST	C	C	C
SALES ORDERS	C	C	C
PURCHASING	C	C	C
INVENTORY	C	C	C
PLANNED COMPLETION	11/97	12/97	10/98

CBI-V1-001-005733

1CHQ6-001170

000025623

CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands



WORLDWIDE TECHNICAL INFRASTRUCTURE

BASIC GUIDING PRINCIPLES

- Global common standards for hardware & software
- Minimize vendors (utilize global main line organizations)
- Minimize communications interfaces
- Eliminate risk whenever possible
- Stay current on maintenance

= Minimal changes

CBI-V1-001-005734

1CHQ6-001171

000025624

CHIQUITA NSD

Confidential Treatment
Request by Chiquita Brands



WORLDWIDE TECHNICAL INFRASTRUCTURE

BASIC GUIDING PRINCIPLES

- Global common standards for hardware & software
- Minimize vendors (utilize global main line organizations)
- Minimize communications interfaces
- Eliminate risk whenever possible
- Stay current on maintenance

= Minimal changes

CBI-V1-001-005735

1CHQ6-001172

000025625

CHIQUITA NSD

WORLDWIDE TECHNICAL INFRASTRUCTURE

Confidential Treatment
Request by Chiquita Brands



- = Compliant
- = Normal
- = Watch
- = Focus

CBI
CBS
CPGRI
FRIDAY CANNING
FRUPAC
SAVANA SUPPLY
CALIFORNIA DAY FRESH
AMERICAN PRODUCE
PROGRESSIVE PRODUCE
SOLAR AQUAFARMS
THE OREGONIS

COMPONENT	NORTH AMERICA										
MAINFRAME											
AB400											
VOICE MAIL											
TELEPHONE SYSTEM											
SATELLITE LINKS											
TRANS-ATLANTIC ROUTERS											
LAN SERVERS											
PCs											

CBI-V1-001-005736

1CHQ6-001173

000025626

CHIQUITA NSD

WORLDWIDE TECHNICAL INFRASTRUCTURE

Confidential Treatment
Request by Chiquita Brands



- Compliant
- Normal
- Watch
- Focus

CELL
CSC
GRIPEI
FRIDAY CUNING
FRUPAC
SAVANNA SUPPLY
CALIFORNIA DAYFRESH
AMERICAN PRODUCE
PROGRESSIVE PRODUCE
SOLAR AQUA FOUNTAINS
THE OREGONEDS

COMPONENT	NORTH AMERICA									
MAINFRAME	C	C	C							
AS400	C	C		C	C					
VOICE MAIL	C	C	C	C						
TELEPHONE SYSTEM	C	C	C	C	C	C	C	C	C	C
SATELLITE LINKS	C	C	C							
TRANS-ATLANTIC ROUTERS	C	C	C							
LAN SERVERS	C	C	C		C	C				
PCS	C	C	C		C	C				

CBI-V1-001-005737

1CHQ6-001174

000025627

CHIQUITA NSD

WORLDWIDE TECHNICAL INFRASTRUCTURE

Confidential Treatment
Request by Chiquita Brands



- ⊙ = Compliant
- = Normal
- = Watch
- ⦿ = Focus

BELGIUM - CBV BV
 BELGIUM - GNF
 BELGIUM - SPIERS
 BELGIUM - I.B.R.G.
 HOLLAND - BRUICOM & VERSERS
 HOLLAND - P.T.S.
 ITALY - CBV BV
 GENEVA - CBV BV
 FRANCE - DUNAND
 GERMANY - COBOGNE
 SPAIN - MEXED

COMPONENT	EUROPE											
MAINFRAME	⦿											
AS400	○	○			○	○		●		●		
VOICE MAIL	○											
TELEPHONE SYSTEM	⊙	⊙	○	○	○	○	⊙	○	○	○		
SATELLITE LINKS	⊙	⊙			⊙	⊙	⊙					
TRANS-ATLANTIC ROUTERS	⊙	⊙	⊙		⊙	⊙	⊙					
LAN SERVERS	⊙	⊙	⊙	○	○	⊙	⊙	⊙	⊙	○	○	
PCs	⊙	⊙	⊙	⊙	⊙	⊙	⊙	⊙	⊙	○	○	

CBI-V1-001-005738

1CHQ6-001175

CHIQUITA NSD 000025628

WORLDWIDE TECHNICAL INFRASTRUCTURE

Confidential Treatment
Request by Chiquita Brands



- ⊙ = Compliant
- ⊖ = Normal
- = Watch
- ⦿ = Focus

AUSTRALIA
CPJ JAPAN
UBJ JAPAN

COMPONENT	ASIA/PACIFIC					
A&A00	⊙		⊙			
RADIO TECHNOLOGY	⊙					
VOICE MAIL	⊙					
TELEPHONE SYSTEM	⊙	⊙	⊙			
SATELLITE LINKS						
LAN SERVERS	○	○	○			
PCs	⊙	⊙	⊙			

CBI-V1-001-005739

1CHQ6-001176

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CHIQUITA NSD

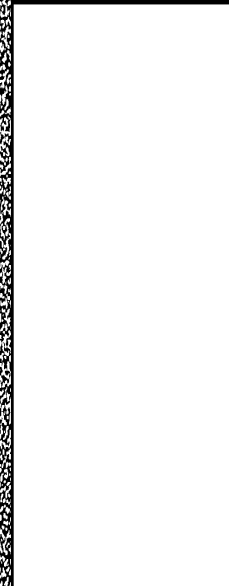
YEAR 2000

Confidential Treatment
Request by Chiquita Brands



Agenda

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CBI-V1-001-005740

1CHQ6-001177

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CHIQUITA NSD

September 10, 1997

Confidential Treatment
Request by Chiquita Brands

CBI-V1-001-005741

000025631

CHIUUITA NSD

1CHQ6-001178


Confidential Treatment
Request by Chiquita Brands



Chiquita
Brands
International

Audit Committee Meeting Booklet

SEPTEMBER 10, 1997

 ERNST & YOUNG LLP

1CHQ6-001179

CBI-V1-001-005742

CHIQUITA NSD

000025632

Confidential Treatment
Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL, INC.

AUDIT COMMITTEE MEETING BOOKLET

September 10, 1997

CONTENTS

TAB I: Assurance and Advisory Business Services

TAB II: Audit Scope

TAB III: Cost Analysis

TAB IV: Fee Summary

TAB V: Special and Non-audit Services

1CBQ6-001180

CBI-V1-001-005743

CHIQUITA NSD

000025633

Assurance and Advisory Business Services

In addition to providing you with our audit scopes and fees relating to the December 1997 audit, we wanted to take this opportunity to communicate certain activities which have occurred throughout 1996 and 1997 which we believe are examples of the close-working partnership between Ernst & Young and Chiquita Brands International which transcends our core assurance services. Our business advisory relationship has been co-developed over the years, and is maintained at the highest level of quality which you have come to expect and require. We have included examples of these value-added activities and welcome your input as to additional value we can bring to the Company in the future.

Item	Description	Value
Internal Audit		
Coordination with Internal Audit	In conjunction with Internal Audit, developed an integrated audit plan so as to maximize usage of audit resources on an optimal cost-effective basis	Provided comprehensive audit coverage throughout the Company on a risk-weighted, cost-effective basis
Information systems audit outsourcing	Information Systems Audit and Advisory Services (ISAAS) personnel have worked in coordination with Internal Audit to provide technical and planning resources	Expanded service capacity for Internal Audit in an identified risk area, including providing two fully bi-lingual individuals to execute the audit plan
Internal audit training	Newly hired Internal Audit individuals attend an E&Y Audit Methodology training session	Provides consistent approach and conceptual audit framework so as to enhance audit quality
Transaction related		
Project Florence	Tax and deal structuring, U.K. and U.S. registration and reporting issues, U.K. versus U.S. financial statement review, issue identification, tax and financial due diligence assistance	Leveraged the global resources of the firm to meet the Company's needs related to this complex proposed transaction
Canning acquisitions	Due diligence assistance and financial statement review, including strategies to provide tax advantaged transaction structures	Supplementing the Company's resources in its evaluation of potential acquisition targets and providing favorable deal structures
Lease structuring	Review of complex ship and farming leases to achieve off-balance sheet accounting treatment	Leveraged National Office resources to provide advice and accounting guidelines related to these proposed transactions
Friday Canning tornado claim	Experts' review of the Company's insurance policies, claim development and business options relating to this event	Maximized insurance reimbursement at no cost to the Company

1CHQ6-001181

CBI-V1-001-005744

CHIQUITA NSD

000025634

Assurance and Advisory Business Services

Item	Description	Value
Audit efficiency efforts		
Reassessment of audit fee	Reassessment of the audit fee in light of recent pressures on the Company's earnings performance	Direct benefit to Company's P&L results
Realignment of audit focus in North American market	Defined North America in a manner consistent with the basis on which the business is managed rather than on a legal entity basis	Provides enhanced business insight and direction of audit focus
Comprehensive use of available audit technology	Utilize state-of-the-art computer assisted auditing techniques to streamline the accounts receivable confirmation process in North America	Reduces staff time involved in the non-value added process of managing a large volume, confirmation process
Use of administrative support personnel	Engage E&Y administrative support personnel to perform certain routine tasks	Enables staff to redirect energy and audit focus on higher risk areas
Tax related		
Earnings repatriation	Evaluated new rules and developed various scenarios relating to the tax-free repatriation of earnings	Narrowed focus on structuring and other issues so as to provide note disclosure and tax planning ideas
Carryback claim analysis	Review and testing of tax analysis model to determine that the results were reliable	Defensible position in IRS audit related to carryback claims which would provide Company with acceptable potential IRS assessment
R&D tax credit analysis	Identification of expenditures and processes which qualify for the R&D tax credit	Identification of carryforward tax credits to reduce future cash tax outlays
Japanese customs duties analysis	Analysis and development of strategies to provide reductions in the amount of duties paid by the Company	Potential cost savings to the Company

1CHQ6-001182

CBI-V1-001-005745

CHIQUITA BRANDS INTERNATIONAL, INC.

AUDIT SCOPE

General Approach and Audit Scope Definitions

General Approach

The general scope of our audit work will be such that we can express an opinion on the consolidated financial statements of Chiquita Brands International, Inc. and subsidiaries for the year ended December 31, 1997. Our audit will be performed in accordance with generally accepted auditing standards and, accordingly, will include such tests of the accounting records and such other auditing procedures as we consider necessary in the circumstances. In addition, we are required to report separately on the financial statements of certain subsidiaries. The scope of work to be performed at the units visited will be either:

- Full
- Statutory
- Limited
- Review
- High-level review
- Desk review

In addition, the financial statements of all units at which work is not performed as well as general office and consolidating entries will be reviewed at the respective corporate or group headquarters. If findings require, such reviews will be supplemented with inquiries and/or actual visits to the unit.

Definitions and descriptions of each scope level are presented below. A local Audit Strategies Memorandum is to be prepared and submitted to Ernst & Young-Cincinnati for all units subject to full scope or statutory audit requirements, setting forth the procedures to be performed within the assigned scope for each significant audit area along with a detail of budgeted hours for each. These plans will be reviewed and approved by Ernst & Young-Cincinnati prior to commencement of significant audit work. The scope of the procedures selected for each unit is a function of the following factors:

- Materiality of the unit's financial statements, with respect to both dollar amounts and sensitivity, to the consolidated financial statements of the Company;
- Scope and results of the firm's work, as well as the internal audit work, in previous years (including consideration of our cycling approach) and the extent and nature of internal audit activity during the year ending December 31, 1997;
- Known or anticipated accounting and auditing problems;
- Requirements for separate financial statements;
- Requests by Chiquita Brands International, Inc. management.

1CHQ6-001183

CBI-V1-001-005746

Audit Scope Definitions

Full

A full scope audit will entail an audit of significant accounts in accordance with generally accepted auditing standards in the United States. The work performed would be sufficient, with certain minimal additional procedures, to enable us to form an opinion on the financial statements of a unit if such statements were required. Briefly, the audit steps involved will be a review, documentation and evaluation of internal control systems; sample testing and evaluation of transactions occurring in these systems; observation or test counting of inventories (including observation of fixed assets if the control of fixed assets is determined to be ineffective); independent confirmation of bank balances, investments, loan and accounts receivable balances; and audit of significant balance sheet and income and expense accounts.

Statutory

A statutory audit is similar to a full scope audit in that the audit will be performed in accordance with generally accepted auditing standards in the United States. However, the end product of a statutory audit usually will be certified financial statements prepared in accordance with either local or U.S. generally accepted accounting principles, as required. Therefore, in all statutory audits, the scope of the audit will be sufficient to permit the issuance of an opinion on the specific financial report required by the local statute, agreement, etc.

Limited

A limited scope audit will entail an audit in accordance with generally accepted auditing standards in the United States only of certain selected significant and/or sensitive balance sheet and/or income or expense accounts. Generally, this will include review, testing, and evaluation of the critical internal control systems. The extent of work and hours required will vary considerably and will depend upon the circumstances at each unit.

Review

A review is intended to accomplish a survey of the financial statements and supporting schedules of the unit which, when supplemented by discussions with management officials and a limited comparison of records, will provide information concerning the financial position and operations of the unit, without the performance of detailed tests of the records. Again, the extent of work and hours required will vary considerably and will depend upon the circumstances at each unit. A sample of the steps involved in a review include the following:

- Review (but not detailed testing) of the critical/sensitive internal control systems.
- Follow-up on status of problems identified and/or recommendations made in prior years as well as any significant comments contained in internal audit reports.
- Comparison of balance sheet and income statement to budgeted and to prior year results. Review and, where appropriate, perform limited testing of client analyses supporting critical account balances. Discussion of significant fluctuations and/or unusual items with management and accounting personnel.

1CHQ6-001184

- Review of the financial impact of current business conditions on the unit.
- Review of the propriety of the accounting principles of the unit and of the effect of any changes in the application of accounting principles from the prior year.
- Where applicable, review of company-prepared workpapers related to the most recent physical inventory and reconciliation of the inventory balances to the general ledger. Determination that the method of pricing inventory is consistent with the prior period and in accordance with generally accepted accounting principles. Review of inventory turnover computations or other relevant data for indications of excessive or obsolete stock.
- Review of year-end financial reporting package for completeness and reasonableness.

High-level review

A high-level review is similar to a review but less detailed. It generally would contemplate a site visit to the location for purposes of identifying through discussions with local management and limited inspection of accounting records any matters of accounting, auditing or reporting significance to the consolidated financial statements as it relates to the particular business unit in question.

Desk Review

A desk review is similar to a high-level review but somewhat less detailed. Performance of a desk review generally does not require a site visit to the location. In the case of more significant operating units, this scope of review in connection with the year end audit would generally not be employed unless on-site audit work had been performed earlier in the year. The procedures involved in a desk review would typically include:

- Critical review of local financial statements, corporate financial reporting package and certain key detailed support schedules and analyses.
- Discussions with management concerning any significant balance sheet and income statement fluctuations from the prior year.
- Follow-up on status of problems identified and/or recommendations made in prior years as well as any significant comments included in internal audit reports.
- Review of the financial impact of current business conditions on the unit.
- Discussions with management regarding any changes in accounting principles from the prior year.

1CHQ6-001185

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1997 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1997	1996	1995				
Chiquita Brands International Corporate and Parent Company	Full	Full	Full	Various	E&Y, I/A	<ul style="list-style-type: none"> Annual report/10-K review Data center operations-ISAAS Consolidation Parent Co. debt/Debt compliance Cash management/investments Contingencies/legal review Income taxes FCPA Compliance 	Corporate office
Chiquita Brands, Inc.	Full	Full	Full	Early-mid 96	E&Y, I/A	<ul style="list-style-type: none"> Consolidation Hedging activities Worker's comp reserves Purchasing A/P and disbursements systems (including review of bank reconciliations for domestic accounts and search for unrecorded liabilities) Centralized payroll Bananas in-transit Tropical severance/pensions 	Corporate office
Tropical operations							
Chiriqui Land Company-Armuelles	Full	HLR	DR	Mid-late 1997; early-mid 1996; early 1995;	E&Y, I/A	<ul style="list-style-type: none"> Internal controls (M&S, payroll, disbursements) Inventory (E&O reserve assessment) Farm operating costs (including export taxes and social benefit law changes) Stamp tax assessment 	Owns and operates banana cultivations in Panama

CBI-V1-001-005749

1CHQ6-001186

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1997 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1997	1996	1995				

Tropical operations (continued)							
Chiriqui Land Company-Bocas	HLR	Ltd	DR	Early-mid 1996; early/late 1995	E&Y	<ul style="list-style-type: none"> Internal controls (M&S, payroll, disbursements) Inventory (observation; E&O reserve assessment) Farm operating costs (including export taxes and social benefit law changes) Stamp tax assessment 	Owens and operates banana cultivations in Panama
Polymer Panama	Stat	Stat	Stat		E&Y	<ul style="list-style-type: none"> Internal controls Accounts receivable Inventory 	Manufactures and distributes plastic products in support of farming operations in Panama as well as third party customers
Tela Railroad Company	HLR	HLR	Full	Early 1996; late 1995	E&Y	<ul style="list-style-type: none"> Internal controls (M&S, payroll, disbursements) Inventory (E&O reserve assessment) Farm operating costs (including export tax legislative changes) Flood claim receivable (collection) Tax legislation CODA implementation Producer loans Farm/Land transactions 	Owens and operates banana cultivations in Honduras

CBI-V1-001-005750

1CHQ6-001187

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1997 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1997	1996	1995				
Tropical operations (continued)							
COBAL/Con Expro	HLR	Full	HLR	Mid/late 1996; early 1995	E&Y	<ul style="list-style-type: none">Internal controls (M&S, payroll, disbursements)Inventory (E&O reserve assessment)Farm operating costsFlood claim receivable and collectionSection 936 report attest information	Owens and operates banana cultivations in Costa Rica and related support operations; also technical services to independent banana producers
Cobigua	Full	HLR	DR	Mid-late 1997; mid 1996; early-late 1995	E&Y, I/A	<ul style="list-style-type: none">Internal controls (M&S, payroll, disbursements)Inventory (E&O reserve assessment)Farm operating costsVAT receivableAssociate producer contractsFlood claim receivable and collectionFarm/land transactions	Owens and operates banana cultivations in Guatemala
Colombia (Turbo and Santa Marta divisions)	HLR	Stat	Stat	Early 1996; early-mid 1995	E&Y	<ul style="list-style-type: none">Internal controls (M&S, payroll, disbursements)Inventory (E&O reserve assessment)Farm operating costsVAT receivableIncome taxesBox supply contract/receivable recovery	Owens and operates banana cultivations in Colombia
Copacsa (Mexico)	Stat	Stat	Stat		E&Y	<ul style="list-style-type: none">Internal controlsAssociate producer advancesFruit liquidation/contract compliance	Technical service company to associate producers in Mexico

CBI-VI-001-005751

ICBQ6-001188

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1997 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1997	1996	1995				

Tropical operations (continued)							
Polymer Group (Costa Rica Headquarters)	HLR	HLR	HLR	Late 1996	E&Y	<ul style="list-style-type: none"> Consolidation Accounts receivable Inventory Income Taxes 	Headquarters office in Costa Rica for all plastic operations
Shipping operations							
Great White Fleet and Subsidiaries	Ltd	Ltd	Ltd	Mid-late 1995	E&Y	<ul style="list-style-type: none"> Internal controls Ship lease restructuring Drydock accruals Fuel or other hedging activity In-transit calculations (deferral and/or accrual) Bunker inventory Prepaid charter hire Accruals for fuel, COA, etc. Receivables associated with third party business Agent advances and port charges Operating costs 	Owens and operates ships, controls ocean freight, charter and voyage costs
North American operations							
Chiquita Brands, N.A.	Rev	Rev	Rev	Mid-late 1997; mid-late 1996	E&Y, I/A	<ul style="list-style-type: none"> Sales and receivables system (internal controls) Credit/collection/claims functions Volume tracking (in-transits) 	Sells bananas in the U.S.
Chiquita (Canada) Inc.	DR	DR	DR	Mid-late 1997; mid-late 1996	E&Y, I/A	<ul style="list-style-type: none"> Accounts receivable collectibility Accruals, including trade promotion and advertising 	Sells bananas in Canada on a commission basis

CBI-V1-001-005752

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1997 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1997	1996	1995				

North American operations (con't)							
Theodoredis and Sons	HLR	HLR	HLR	Mid-late 1997; mid-late 1996	E&Y, I/A	<ul style="list-style-type: none"> Sales and receivables Inventory Accounts payable accruals Debt letter required 	Primarily banana distribution and sales
Banana Supply Co.	HLR	HLR	HLR	Mid-late 1997; mid-late 1996; early 1995	E&Y, I/A	<ul style="list-style-type: none"> Sales and receivables Inventory Payables/accruals 	Banana ripening and distribution
CB Discharging	DR	DR	DR	Mid-late 1997; mid-late 1996; early 1995	E&Y, I/A	<ul style="list-style-type: none"> Operating cost analysis 	Controls cost of handling bananas in U.S. ports
CB Containers Co. OV Containers Co.	HLR	HLR	HLR	Mid-late 1997; mid-late 1996; late 1995	E&Y, I/A	<ul style="list-style-type: none"> Operating cost analysis Operating lease review 	Owens and manages ship containers
North American Liner Service	HLR	HLR	HLR	Mid-late 1997; mid-late 1996; mid 1995	E&Y, I/A	<ul style="list-style-type: none"> Third-party receivables Credit/collection 	Provides shipping services between North America and Central America to third-parties

CBI-V1-001-005753

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1997 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1997	1996	1995				

North American operations (con't)							
Marlrop Trading Company	Ltd	Ltd	Ltd	Mid-late 1997; mid-late 1996	E&Y, I/A	<ul style="list-style-type: none"> Purchasing/accounts payable system (internal controls) Inventory Third-party receivables collectibility Intercompany reconciliations and profit eliminations 	Purchasing operations and materials management
European operations							
Dutch statutory purposes: Chiquita Europe B.V. Chiquita Banana B.V. Brugom & Visser Chiquita Italia S.p.A. Meneu CCA BanaFruta Comercio de Bananas Chiquita Packaged Goods Chiquita Processed Foods B.V. Frupac Europe B.V. Chiquita Hellas Commercial S.A. AgriTrade/Alpha Fruit	-- Stat/full HLR Rev Stat -- DR HLR DR HLR -- Stat	Stat. Full HLR Rev HLR DR DR HLR DR HLR Stat --	Stat Full HLR Rev HLR DR DR HLR DR DR Stat --	1996, 1995	E&Y	<ul style="list-style-type: none"> Internal controls (sales/receivables) Import licensing procurement and usage tracking Receivables Bad debt and customer allowances/credits Accounting for investments and joint ventures Taxes (including VAT, income taxes, etc.) Advertising commitments Accruals 	Ripens and sells bananas and other fresh and processed fruit throughout Europe
Scandinavian statutory purposes Chiquita Norge, A.S. Chiquita Sweden, A.B. Chiquita Finland, O.Y.	Stat Stat Stat	Stat Stat Stat	Stat Stat Stat		E&Y	<ul style="list-style-type: none"> Sales/receivables Taxes 	Sells bananas in Scandinavia
Scipio	HLR	HLR	HLR		E&Y	<ul style="list-style-type: none"> Conversion of statutory results to U.S. GAAP basis Coordinated through BDO Siedman 	Fresh fruit distribution (principally bananas) in Germany and East Europe

CBI-V1-001-005754

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1997 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1997	1996	1995				

European operations (continued)							
Dunand	Ltd	Ltd	HLR	Mid 1997; mid-late 1996; late 1995	Both	<ul style="list-style-type: none"> Consolidation U.S. GAAP adjustments Review of production operating results Intercompany activity/reconciliations (with CBC B.V. et al) Estimates of aide compensatoire and other incentives 	Produces and purchases primarily bananas for sale in France and the EU
Belgian statutory purposes Chiquita International, Ltd.	Ltd	Ltd	Ltd	Mid-late 1997; mid-late 1996	Both	<ul style="list-style-type: none"> Receivables (direct CIL third-party customers) License cost deferral and absorption (import and export) Income tax compliance at CISG and CIL Accounting for investments and joint ventures (e.g., Marban) CIL third party grower advances (contract compliance/penalties) Cash management (wire transfers; tropical funding coord, etc.) Fruit liquidations (payments) system Volumes tracking process Customer accts receivable and inventories are focus of separate statutory audits at Spiers and IBRC 	Chiquita International Ltd. is the world-wide banana sales and purchasing entity
Chiquita International Services Group N.V.	Stat	Stat	Stat	-	E&Y		CIL - Antwerp branch functions as a coordination center for CIL's banana sales and purchasing activities
Spiers, Belgium	Stat	Stat	Stat	-	E&Y		CISG provides services to sister companies
IBRC	Stat	Stat	-	-	E&Y		Spiers and IBRC ripen and distribute bananas in Belgium

CBI-V1-001-005755

1CHQ6-001192

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1997 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1997	1996	1995				

European operations (continued)							
Swiss statutory purposes: Chiquita International, S.A.	Stat	Stat	Stat		E&Y	• Administrative costs	European operations coordination
Middle East Market	HLR	HLR	HLR		E&Y	• Operating results • Accounts receivables - collectibility	Bananas sales in the Middle East
Far East Market (UB Japan - JV)	HLR	HLR	HLR		E&Y	• Operating results • Accounts receivables - collectibility • Joint venture review	Sells bananas principally in the Japan

CBI-V1-001-005756

1CHQ6-001193

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1997 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1997	1996	1995				
Non-banana fresh operations							
Australian market Chiquita Brands South Pacific Pty. Ltd.	Stat	Stat	Stat	Mid 1997	E&Y	<ul style="list-style-type: none"> Internal controls Receivables Inventory Accounts payable/accruals 	Produces, purchases, transports to market and sells bananas and other fresh fruit in Australia
Chiquita Frupac: Philadelphia Chile	HLR Stat	HLR Stat	HLR Rev	Early 1996; late 1995	E&Y	<ul style="list-style-type: none"> Internal controls Grower advances/purchase commitments Inventory LCM/realization Debt/capital requirements/ compliance (Chile) Sales/accts receivable (collection) Business plans for coming season Absorption of seasonal costs with harvest 	Sources non-banana fresh produce from Chile for sale primarily in the U.S. and Europe
Packers of Indian River Ltd. (Joint venture)	DR	HLR	HLR	Early 1996	E&Y	<ul style="list-style-type: none"> Inventory LCM/realization Absorption of seasonal costs with harvest Investment recovery 	Produces, purchases, packages and sells citrus
American Produce Company Liberty Produce Company	HLR	HLR	HLR	Late 1997; late 1995	E&Y, I/A	<ul style="list-style-type: none"> Internal controls (inventory) Receivables (credit/collection) Collectibility assessment relating to grower advances Accounts payable/accruals 	Fresh produce sales primarily in the U.S.

CBI-VI-001-005757

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1997 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1997	1996	1995				

Non-banana fresh operations (con't)							
Progressive Produce Company	HLR	HLR	HLR		E&Y	<ul style="list-style-type: none"> Receivables Inventory Accounts payable/accruals Supply contracts 	Primarily potato and onion purchasing, sales and distribution
Coast Citrus (joint venture)	HLR	HLR	HLR		E&Y	<ul style="list-style-type: none"> Receivables Inventory Accounts payable/accruals 	Banana ripening and banana and other fresh produce distribution
"Cast Co"	HLR	HLR	HLR		E&Y	<ul style="list-style-type: none"> Coord of timing and nature of required procedures with D&T 	Fresh produce and wet salads distribution and sales operations
Processed operations							
Chiquita Processed Fruit Ingredients	DR	DR	DR	Late 1997	E&Y, I/A	<ul style="list-style-type: none"> Accts rec (collection etc.) Inventory Consol operating results 	Processed banana plant operations in Costa Rica (Mundimar) and Honduras (CART) and sales operations primarily in North America and Europe
Chiquita Consumer Packaged Goods	DR	DR	HLR	Mid-late 1996	E&Y	<ul style="list-style-type: none"> Accounts receivable Inventory Payables/accruals 	Marketing and distribution of Chiquita blended juice products in the United States

CBI-V1-001-005758

CHIQUITA BRANDS INTERNATIONAL, INC.

December 31, 1997 Audit

Audit scope matrix

Confidential Treatment
Request by Chiquita Brands

Entity/Function	Audit Scope			Recent Audit by I/A	Current Year Staffing	Significant Accounts/ Areas of Audit Importance	Principal Activity
	1997	1996	1995				

Processed operations (continued)							
California Day-Fresh Foods	HLR	HLR	DR	Mid 1996; late 1995	E&Y	<ul style="list-style-type: none"> Internal controls Accounts receivable Inventory Fixed assets Payables/accruals 	Fresh fruit and vegetable juice production and sales
Friday Canning	Rev	Ltd	Ltd	Late 1996; early/late 1995	E&Y	<ul style="list-style-type: none"> Internal controls Invty costing/valuation LCM Accts rec/credit/collections Operating results 	Vegetable canning operations and sales
Jaremar (joint venture)	Stat	Stat	Stat	Mid 1995	E&Y ¹	<ul style="list-style-type: none"> Internal controls Accounts receivable Inventory Payables/accruals Taxes (tracking payments) 	Edible oil operations in Honduras

CBI-V1-001-005759

1CHQ6-001196

Confidential Treatment
Request by Chiquita Brands

Chiquita Brands International, Inc.
Analysis of fee changes
December 1996 Actual vs. December 1997 Budget

Actual December 1996		1,309,400
Scope changes - lower risk assessed		
Relates to CdB/Dunand, Friday Canning, Jaremar JV and Packers of Indian River JV	(43,500)	
Efficiencies		
Primarily related to Corporate functions: consolidation, reporting and GWF	(29,400)	
Change in statutory auditor in Colombia (increase value-added)	(79,600)	
Total cost reductions	(152,500)	
Changes in statutory requirements		
New requirements in Greece (Alpha Fruit/Agri Trade) and at Meneu; elimination of Hellas requirement	13,800	
Scope changes - I/A coordination related (rotational)		
I/A assistance providing less cost savings in 1997 compared to 1996 primarily as a result of E&Y performing audits for Europe, Maritrop and ISAAS, partially offset by routine rotational effects in the tropical audits	70,800	
Scope changes		
Relates primarily to new Japanese joint venture	5,800	
Foreign exchange effects, staff mix and inflation, net	9,700	
Total cost increments	100,100	
Net cost reduction	(52,400)	
1996 topside concession	100,000	
1997 topside concession	(40,000)	
Net cost change increase	7,600	7,600
Budget December 1997		1,317,000

1CHQ6-001197

CBI-V1-001-005760

Confidential Treatment
Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL, INC.

SUMMARY OF HOURS, FEES AND EXPENSES

	Budget December 31, 1997			Actual December 31, 1996			Budget December 31, 1996		
	Hours	Fees	Expenses	Hours	Fees	Expenses	Hours	Fees	Expenses
Corporate	1,640	\$294,300	\$37,000	1,720	\$293,400	\$37,000	1,670	\$282,500	\$37,000
Chiquita Brands									
Domestic and Latin									
America	5,160	664,600	73,500	7,900	743,800	67,000	7,805	715,700	63,000
Europe and Other									
International	4,280	398,100	41,000	3,675	372,200	36,700	3,675	372,200	36,700
	<u>11,080</u>	<u>1,357,000</u>	<u>151,500</u>	<u>13,295</u>	<u>1,409,400</u>	<u>140,700</u>	<u>13,150</u>	<u>1,370,400</u>	<u>136,700</u>
Topside fee adjustment	--	(40,000)	--	--	(100,000)	--	--	(100,000)	--
Grand total	<u>11,080</u>	<u>\$1,317,000</u>	<u>\$151,500</u>	<u>13,295</u>	<u>\$1,309,400</u>	<u>\$140,700</u>	<u>13,150</u>	<u>\$1,270,400</u>	<u>\$136,700</u>

Note: Included in the total audit cost are the following incremental audit costs which result from mandatory statutory audits and audits required to support local financings of certain business units, as well as audit costs associated with other compliance reports. That is, there are costs included in total audit costs which are generally in excess of what would be required strictly for purposes of reporting on Chiquita Brands International, Inc.

	Budget December 31, 1997	Actual December 31, 1996	Budget December 31, 1996
Statutory and financing related audit costs	\$ 380,200	\$ 361,100	\$ 359,500
Compliance reports	<u>42,400</u>	<u>40,900</u>	<u>38,800</u>
Total	<u>\$ 422,600</u>	<u>\$ 402,000</u>	<u>\$ 398,300</u>

1CHQ6-001198

CBI-V1-001-005761

Confidential Treatment
Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL, INC.

CORPORATE HOURS, FEES AND EXPENSES

	Budget		Actual		Budget	
	December 31, 1997		December 31, 1996		December 31, 1996	
	Hours	Fees	Hours	Fees	Hours	Fees
Audit partners and senior manager (1)	750	\$169,900	800	\$ 173,100	750	\$ 162,200
Audit staff (2)	550	52,200	580	52,000	580	52,000
Tax (3)	230	47,700	230	45,000	230	45,000
Report review and other	<u>110</u>	<u>24,500</u>	<u>110</u>	<u>23,300</u>	<u>110</u>	<u>23,300</u>
	1,640	294,300	1,720	293,400	1,670	282,500
Expenses		<u>37,000</u>		<u>37,000</u>		<u>37,000</u>
		<u>\$331,300</u>		<u>\$330,400</u>		<u>\$319,500</u>

See accompanying notes for explanations.

1CHQ6-001199

CHIQUITA BRANDS INTERNATIONAL, INC.

CORPORATE

NOTES

- (1) Includes time spent by the audit partners and senior manager in the following areas: overall planning and administration, coordination of the audits of the individual operations that comprise Chiquita Brands, consultations with Corporate management on accounting and other matters, the performance of quarterly review procedures and involvement in Corporate reporting (Annual Report and Form 10-K, as well as quarterly reports on Form 10-Q), parent company audit and consolidated tax accrual.
- (2) Includes work in the following areas: parent company accounts; other Corporate entities; consolidation; Annual Report, Form 10-K and debt covenant letters relating to the Company's outstanding debentures; centralized functions (such as legal letters and minutes); and overall planning and coordination of the audit.
- (3) Includes the coordination and review of tax accrual work relating to both domestic and foreign entities consistent with the audit scopes at those entities; review of the overall tax provision for the year, including analyses of the balance sheet accounts, cushion and support for the year end tax disclosure requirements.

1CHQ6-001200

Confidential Treatment
Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL, INC.

DOMESTIC AND LATIN AMERICA HOURS, FEES AND EXPENSES

	Scope	Budget December 31, 1997		Scope	Actual December 31, 1996		Budget December 31, 1996		
		Hours	Fees		Hours	Fees	Hours	Fees	
<u>Domestic</u>									
Chiquita Brands Corporate (1)	F	1,960	\$ 303,800 (2)	F	2,050	\$ 299,900 (2)	2,050	\$ 299,900 (2)	
Information systems audit (3)		350	38,500		280	25,900	280	25,900	
Special purpose reports (4)		245	34,000		245	32,500	230	30,400	
Great White Fleet	L	595	57,000	L	635	59,600	635	59,600	
North America Liner Service	HLR	5	600 (2)	HLR	5	600 (2)	5	600 (2)	
Maritrop Trading Corp.	L	185	22,500	L	40	4,500 (2)	40	4,500 (2)	
CB Discharging	DR	5	600 (2)	DR	5	600 (2)	5	600 (2)	
CB Containers/OV Containers	HLR	5	600 (2)	HLR	5	600 (2)	5	600 (2)	
Chiquita Brands, N.A.	R	45	5,600 (2)	R	45	5,600 (2)	45	5,600 (2)	
Banana Ripeners (Banana Supply & Theodoredis)	HLR	5	600 (2)	HLR	5	600 (2)	5	600 (2)	
American Produce Company	HLR	25	3,300 (2)	HLR	35	4,500	35	4,500	
Progressive Produce Company	HLR	40	5,200	HLR	25	3,300	25	3,300	
Coast Citrus	HLR	15	2,000	HLR	15	2,000	15	2,000	
California Day Fresh Foods	HLR	20	2,600	HLR	20	2,600	20	2,600	
Cast Co.	HLR	45	8,400	HLR	45	8,000	45	8,000	
Processed Fruit Ingredients/ Consumer Packaged Goods	DR	40	5,000 (2)	DR	20	2,400 (2)	20	2,400 (2)	
Friday Canning	R	95	14,400	L	175	25,100	25	3,000 (2)	
Frupac (Philadelphia)	HLR	70	7,500	HLR	70	7,500	70	7,500	
Packers of Indian River	DR	35	5,500	HLR	100	15,000 (2)	100	15,000 (2)	
		<u>3,785</u>	<u>\$17,700</u>		<u>3,820</u>	<u>\$500,800</u>	<u>3,635</u>	<u>\$476,600</u>	
<u>Latin America</u>									
Chiriqui Land Company - Armuelles	F	150	20,700 (2)	HLR	120	16,000	120	16,000	
Chiriqui Land Company - Bocas	HLR	120	15,300	L	130	21,000	130	21,000	
Tela Railroad Company	HLR	120	15,300	HLR	135	16,500	120	14,600	
Cobigua	F	160	22,000 (2)	HLR	165	22,000	150	20,000	
COBAL/Con Expro	HLR	135	16,500	F	160	21,000 (2)	160	21,000 (2)	
Colombian operations	HLR	175	25,400	S	2,700	105,000	2,800	105,000	
Polymer - Headquarters	DR	20	2,500	HLR	20	2,500 (2)	20	2,500 (2)	
Polymer - Panama	S	350	16,000	S	450	16,000	450	16,000	
Copacsa (Mexico)	S	100	5,700	S	100	5,500	100	5,500	
Jaremar J.V.	S	45	7,500	S	100	17,500	100	17,500	
		<u>1,375</u>	<u>\$146,900</u>		<u>4,080</u>	<u>\$243,000</u>	<u>4,150</u>	<u>\$239,100</u>	
		<u>5,160</u>	<u>\$664,600</u>		<u>7,900</u>	<u>\$743,800</u>	<u>7,805</u>	<u>\$715,700</u>	
Expenses			<u>\$73,500</u>			<u>\$67,000</u>		<u>\$63,000</u>	
			<u>\$738,100</u>			<u>\$810,800</u>		<u>\$778,700</u>	

See accompanying notes for explanations.

1CHQ6-001201

CBI-V1-001-005764

Confidential Treatment
Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL, INC.

DOMESTIC AND LATIN AMERICA NOTES

- (1) Reflects that portion of partner time allocable to Chiquita Brands. Such time relates to involvement in the audits of the various Chiquita Brands entities, including related visits; consultations with management regarding matters of significance, including those noted during these visits; integration of the internal audit function into the audit process; involvement in audit, accounting and reporting issues associated with numerous compliance reporting requirements of Chiquita Brands, Inc. and its subsidiaries and with the separate statutory audits of numerous Chiquita Brands entities.

In addition to the partner time allocated to Chiquita Brands Corporate, this caption also includes all Chiquita Brands senior manager and manager time (except for that time spent in other areas which is included in the individual entities) in the following audit areas: overall planning and coordination; review of local entity topside binders; consolidation and General Office entries (including bananas-in-transit, tropical severance, deferred crop costs, Colombian pension, claims, insurance coverage, intercompany account reconciliations/adjustments, income allocations for tax purposes); systems work (wire transfers, disbursements, consolidation, volumes tracking, payroll, etc.); Chiquita Brands Corporate ledger (including producer loans, accruals/reserves, domestic cash accounts); time for assisting in/coordinating the statutory audits of certain foreign entities.

- (2) Reflects use of coordination with internal auditors.
- (3) The 1997 Budget amount reflects information systems audit work related to domestic and Latin American entities, including the performance of the general controls review at the Cincinnati data center and two tropical locations. (1996 Actual and Budget amounts reflect one tropical location.)
- (4) Relates to the various special purpose reports (OPIC borrowings and "936" financings, including the tax opinion required, a report for bonding purposes for the U.S. Coast Guard, as well as a report on separate CBCBV statements).

1CHQ5-001202

Confidential Treatment
Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL, INC.

EUROPE AND OTHER INTERNATIONAL HOURS, FEES AND EXPENSES

	Scope	Budget December 31, 1997			Scope	Actual December 31, 1996			Scope	Budget December 31, 1996		
		Hours	Fees	Expenses		Hours	Fees	Expenses		Hours	Fees	Expenses
<u>Europe</u>												
CIL - Antwerp and Bermuda Branches	L	25	\$ 4,500	\$3,500 (2)	L	25	\$ 4,200	\$1,500 (2)		25	\$ 4,200	\$1,500 (2)
Chiquita International Services Group	S	60	6,600	800	S	60	7,200	1,000		60	7,200	1,000
Spies, Belgium	S	145	13,700	1,000	S	145	15,400	1,000		145	15,400	1,000
International Banana Ripening Company	S	145	13,700	1,000	S	145	15,400	1,000		145	15,400	1,000
Chiquita Banana Company B.V.	S	900	81,600	6,800	S	500	60,000	5,000 (2)		500	60,000	5,000 (2)
Chiquita International (1)	S	100	9,600	900	S	100	10,800	1,000		100	10,800	1,000
Chiquita Norge	S	50	3,600	300	S	50	3,800	300		50	3,800	300
Chiquita Sweden	S	40	2,700	300	S	40	3,100	300		40	3,100	300
Chiquita Finland	S	50	2,800	300	S	50	3,300	300		50	3,300	300
Chiquita Italia S.p.A.	R	80	13,500	1,500	R	80	12,200	1,000		80	12,200	1,000
Meneu Distribution (peseta)	S	150	8,400	1,000								
Alpha Fruit/Agri Trade (drachma)	S	280	9,200	800								
Chiquita Hellas (drachma)					S	140	5,000	600		140	5,000	600
Other European food businesses, most significantly Scipio, Keelings and Dunand	HLR	350	72,200	10,500 (2)	HLR	430	84,500	11,500 (2)		430	84,500	11,500 (2)
		<u>2,375</u>	<u>242,100</u>	<u>28,700</u>		<u>1,765</u>	<u>224,900</u>	<u>24,500</u>		<u>1,765</u>	<u>224,900</u>	<u>24,500</u>
<u>Other</u>												
Chiquita (Canada) Inc. (3)	DR	10	1,000		DR	10	1,000			10	1,000	
UB Japan JV (3)	HLR	45	5,900		DR	20	2,000			20	2,000	
Exportadora Frupac	S	900	53,500	5,500	S	930	49,500	5,500		930	49,500	5,500
Chiquita Brands South Pacific Pty. Ltd. (4)	S	950	95,600	6,800	S	950	94,800	6,700		950	94,800	6,700
		<u>1,905</u>	<u>156,000</u>	<u>12,300</u>		<u>1,910</u>	<u>147,300</u>	<u>12,200</u>		<u>1,910</u>	<u>147,300</u>	<u>12,200</u>
		<u>4,280</u>	<u>\$398,100</u>	<u>\$41,000</u>		<u>3,675</u>	<u>\$372,200</u>	<u>\$36,700</u>		<u>3,675</u>	<u>\$372,200</u>	<u>\$36,700</u>

Confidential Treatment
Request by Chiquita Brands

CHIQUITA BRANDS INTERNATIONAL, INC.
EUROPE AND OTHER INTERNATIONAL FEES AND EXPENSES
LOCAL CURRENCY AND EXCHANGE RATES

December 31, 1997

December 31, 1996