



January 27, 2014

Dear Sirs

Re: For Japan 24 Hour Advanced Announcement of Manifest Rule

Frist of all we hope that your company is going well and also thanks for your kind cooperation and assistance with our mutual service.

So as you know well that Japanese customs announced to commence above Rule from AM 0:00 10th March 2014 as officially.

Thereafter we must provide to file Manifest data of each shipment for Japan customs system (SEA NACCS) no later than 24 hour before departure of the vessel from port of loading based on described following items Shipper, Consignee, Notify Party, Description of Good and H.S. CODE(6digit) as actual also details for IMDG, UN NO. in case of dangerous goods. Said relevant manifest data must be coincided MBL and HBL respectively..

Meanwhile we would like to announce that we will unable to load for your indicated sailing schedule in case of found out some failure through above mentioned data. Also Japan customs announced to charge as penalty JPY500 thousand or less than one year penal servitude if the cargo information is not filed by the filing deadline.

We will organize to operate these Manifest data for Japan customs (AFR/Advance Filing Rules) via useful system of provider based on your arrangement.

Please contact web site for NACCS.

(<http://www.naccscenter.com/afr/>)

Also we would like to announce sur-charge based on this new rule as AFR as additional. Please do not hesitate to contact us / Tandem Global Logistics Japan Co., Ltd.

Tel:+81 45 228 7184

Sincerely
Thanks best regards
Tandem Japan