



December 01, 2010

CUSTOMS MEMORANDUM ORDER
NO. 54-2010

Subject: Electronic Lodgement of Export Declaration through Accredited Value-Added Service Providers (VASP)

1. Objectives

1. To adopt an Internet-Based system for the lodgment of Export Declaration;
2. To electronically process Export Declaration via a VASP;
3. To monitor the status of export shipment throughout the clearance and loading process; and,
4. To protect government revenues through prevention of spurious claims for tax refund/duty drawback /ghost exportations and other forms of Customs frauds.

2. Scope

This Order shall cover all Export Declarations filed in all collection District, including sub-port and other BOC offices.

A separate CMO shall be issued to govern the processing of Export Declarations filed at the OSEDC and those export shipments emanating from the different Economic and Freeport Zones.

The processing of the electronically lodged Export Declaration shall be in accordance with the general and operating provisions as specified in this CMO.

3. Definition of terms:

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| AEDS | - Automated Export Declaration System |
| ED-SAD | - Export Declaration-Single Administrative Document |
| CPRS | - Client Profile Registry System |

- DSF - Documentary Stamp Fee
- TCE - Trade Control Examiner
- PASS5 - Payment Abstract Secure System version 5.0
- CCCD - Customs Container Control Division

4. General Provisions

- 4.1 Only Customs Brokers and Exporters registered with CPRS pursuant to CMO 39-2008 shall be allowed to submit Export Declarations in the e2m Customs System.
- 4.2 The Export Declaration SAD shall be lodged electronically through the BOC Accredited VASPs.
- 4.3 Payment of the Documentary Stamp Fee (DSF) shall comply with the rules and regulations on administrative fees. All Exporters are hereby directed to open and maintain debit accounts at any of the Authorized Agent Bank pursuant to the provisions of CAO 10-2008 and CMO 6-2009 on PASS5 of the e2m Customs System.

As provided under Section 2, Rule VIII of the Implementing Rules and Regulations of PD 930, Enterprises registered with either the Board of Investment (BOI) or Philippine Economic Zone Authority (PEZA) are exempted from the payment of the required DSF.

- 4.4 Exporters shall secure Export Clearance, License and/or Permit for regulated products from government agencies using the facility of the Philippine National Single Window (PNSW) prior to the filing of the Export Declaration.

5. Operational Provisions

5.1 Lodgement and Submission of Declaration

5.1.1 The Exporters or his authorized representative shall lodge their Export Declaration thru the VASPs. The Customs Reference Identifier for Export Declaration is "E" while the Mode of Declaration type for Clearance (Export) is "EX" followed by the procedure code (Annex "A"). The ED-SAD shall be sent to the BOC, thru the BOC-VASP Gateway.

5.1.2 The VASPs shall be responsible for the installation of the necessary computer-aided system on the internet at the exporter's offices that will enable it to encode and transmit SAD-ED to and receive the corresponding responses from the BOC e2m Customs System via the BOC-VASP Gateway.

- 5.1.3 The VASP shall validate captured entry declaration data from the Exporters in accordance with the validation rules provided by BOC and converts the data to XML format that is compatible with the requirements of the BOC-VASP Gateway.
- 5.1.4 The e2m Customs System sends status messages through the same Gateway to the VASP which in turn notifies the exporter of the messages received from the BOC-VASP Gateway.
- 5.1.5 The e2m Customs System validates and officially records the entry in the Customs database;
- 5.1.6 If the declaration satisfies all system rules, the declaration shall be registered and assigned a Customs Reference Number which shall serve as the ED number.

5.2 Processing of Documents

Yellow or Red Lane Shipments

- 5.2.1 For Yellow or Red Lane shipments, the exporter or his authorized representative submits the printed ED-SAD together with the other required documents to the Export Division or unit concerned. The submitted printed ED-SAD should show the computer-generated Customs Reference Number on the "Entry No." field found on the upper right side portion of Box No. 4 of the Export Declaration.
- 5.2.2 The assigned Trade Control Examiner shall stamp "Received" on the submitted printed ED-SAD, indicating the date and time of receipt, and then sign the same as evidence of receipt.
- 5.2.3 He then retrieves the Export SAD and verifies the declarations against the printed Export Declaration and the supporting documents submitted by the exporter or his authorized representative.
- 5.2.4 The Trade Control Examiner shall review and verify the following:
 - Valuation Note which contains the information about the total value of the declaration;
 - Item Valuation Note which is the information about the value per item;
 - Assessment Notice which contains the information about the total amount of fees;
 - Product Tariff Classification; and

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- Supporting documents e.g. Export Clearance, License/s and Permit/s used in the entry declaration, packing list, proforma invoice.
- 5.2.5. Inspection and stuffing of cargo shall follow the existing procedures in place for examination of export cargo.
 - 5.2.6. After examination of cargo, in case where examination is required, the TCE seals the container to ensure that the examined goods shall not be substituted or switched. He then updates the ED-SAD which may include the modification of the commodity code or the adding of additional items to the Export SAD. In case of exports CBWs, examination shall be conducted by an Examiner from the Warehousing Assessment Division or equivalent unit.
 - 5.2.7. The Trade Control Examiner then fills out the Inspection Act by entering his examination findings in the Information Text box. The filling out of the Inspection Act is mandatory and should not be skipped, whether there are examination findings or not.
 - 5.2.8. The Chief, Export Division or equivalent unit shall finally clear the ED-SAD to signal the loading of cargo/es. The Export Division Chief may choose to defer Assessment of a re-routed Green entry declaration if he/she still needs to further validate or check the veracity of the entry declaration.
 - 5.2.9. Clearing of the export cargo for loading will trigger the payment instructions to the Authorized Agent Banks to collect the payment for the required DSF

Green Lane Shipments

- 5.2.10. For Green Lane shipments, payment instructions for the bank to debit payment are automatically triggered. It shall be the responsibility of the exporter to make arrangements with his bank for the automatic debiting of his account.
 - 5.2.11. The Exporter or his authorized representative prints the SAD-ED and submits the same to the Customs Container Control Division or equivalent unit of the Port for the loading of his export cargo/es. The CCCD inspector then follows the procedures outlined in 5.3.2 below.
- 5.3. Loading of Containers
 - 5.3.1. The CCCD or equivalent unit shall have access to the e2m Customs System to view the SAD-ED. For cargoes selected "YELLOW or RED", no loading thereof shall be allowed

unless the SAD-ED has been cleared by the Export Division or by the BOC contingent at OSEDC for the said Selected SAD-EDs.

- 5.3.2 The Customs Stuffing Inspector of the Customs Container Control Division (CCCD)/equivalent unit retrieves the SAD-ED and matches the export declaration to the cargo. If the export declaration and the SAD-ED declaration match, the CCCD Inspector then clears the cargo for its loading by tagging the entry for Export Release.
- 5.3.3 The verification by the CCCD should also include payment verification of the required Customs Documentary Stamp.
- 5.3.4 All other procedures performed by the CCCD and the Piers Inspection Division not yet covered by the e2m Customs System shall follow the existing procedures, i.e. receipt of sequence of loading, etc.
- 5.3.5 Processing of Special Permits to Load and issuance of the Certificates for export cargoes shall follow existing procedures.
- 5.3.6 Receipt of the export cargoes into the Customs zone shall be acknowledged by the Customs Wharfinger assigned who shall ensure that the container number is clearly indicated in the Boatnote. The wharfinger shall indicate the date and time of receipt of the export cargoes and shall print his name and affix his signature over the same.

6. Post-Entry Modification (PEM) of the ED-SAD

- 6.1 The PEM shall be used to update the details in the ED-SAD pertaining to the final shipping details of the exported cargo.
- 6.2 Within 24 hours from departure of the carrying vessel/aircraft, the exporter or his authorized representative shall submit to the Chief, Export Division a letter request for the modification of the ED SAD, attaching thereto a duly certified copy of the Bill of Lading/Airway Bill of Lading and a Certification from the airline/shipping line that the export cargo has been actually loaded in the carrying vessel/aircraft.
- 6.3 The Chief, Export Division shall access the e2m Customs System and make the necessary amendments to the ED-SAD. He shall then print the modified SAD, affix his signature thereto and attach it to the original export documents.

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- 6.4 Modification of the ED-SAD of data other than the shipping details shall be subject to the provisions of Section 8 of this Order on amendments.
- 6.5 The Export Division shall be given access to the Statistical Management System (SMS) to view or generate reports with regards to export list or ED-SADs with incomplete shipping details.

7. Manual Processing

- 7.1 The manual processing of Export Declarations shall be allowed in the following instances:
 - 7.1.1 Computer systems breakdown;
 - 7.1.2 Power failure which renders the computer system non-operational;
 - 7.1.3 the AAB is off-line; or
 - 7.1.4 upon authorization by the BOC Deputy Commissioner for MISTG.

Export Declarations manually processed shall still be electronically lodged as soon as practicable.

- 7.2 In cases where the above-mentioned circumstances occur and in order not to delay the loading of export cargoes, the Chief of the Export Division may allow manual processing for loading of the export cargo subject to the condition that the exporter shall make a deposit equivalent to the amount of the DSF due with the BOC personnel authorized to received such, subject further to the condition that the exporter concerned shall, on the next business day, immediately instruct his bank to debit the amount of the DSF due from his account to complete the electronic processing of the ED.
- 7.3 Failure of the exporter to comply with his obligation to complete the electronic processing of his ED shall be a cause for the suspension of his CPRS registration with the Bureau.
- 7.4 The Chief of the Export Division shall submit a report of all manually processed EDs to the Deputy Commissioner, MISTG.

8. Amendment

No amendment shall be allowed of any ED lodged and submitted into the e2m Customs System. In case an amendment is unavoidable, the exporter or his duly authorized representative must go through the same process of lodgement and submission of the new ED through the VASP.

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- 8.1 Exporter must submit a letter-request addressed to District Collector requesting for the (1) cancellation of the SAD-ED; and (2) lodgement of the new ED, stating the reasons therefore.
- 8.2 Cancellation by the Chief, Export Division of the previous SAD-ED is a condition precedent before the exporter or his authorized representative can re-lodge the ED through the VASP.
- 8.3 If upon generation of the report from the system a particular SAD-ED is reflected as an "open account", the subject exporter or his authorized representative must be given a reasonable time to cancel the SAD-ED. Failure to do so by the exporter shall be a ground for the suspension of his registration with the CPRS.

9. Separability Clause

If any part or provisions of this Order is later on declared invalid or illegal, the remaining portion shall remain valid and unaffected.

10. Repealing Clause

All Orders, Memoranda, Circulars or parts thereof, which are inconsistent with this Memorandum, are hereby deemed repealed and/or modified accordingly.

10. Transitory Provision

- 9.1 The date of implementation of the e2m Customs AEDS in each Port shall be announced through a Memorandum Order issued prior to its implementation.
- 9.2 In the event the Selectivity Module for Exports is not yet in place when the AEDS is implemented, all export shipments listed in Annex "B" hereof shall automatically be selected either "YELLOW" or "RED" as may be determined by the Chief, Export Division.

11. Effectivity

This Order shall take effect fifteen (15) days after its publication in a newspaper of general circulation.

[Signature] 12/29/10
ANGELITO A. ALVAREZ
Commissioner



18-02507

Exports Model of Declarations and respective Procedure Codes

EX1 1- Export with no raw material tax break

Procedure codes

- 1000- Permanent Export of domestic origin
- 1021- Permanent export after (Temporary Entry) TE for customs outward processing procedure
- 1022- Permanent export after TE for return in unaltered state

EX1 2- Temporary Export with no raw material tax break

Procedure codes

- 2100- Temporary export under customs outward processing procedure
- 2200- Temporary Export for return of goods in unaltered state

EX1 3- Re-export with no raw material tax break

Procedure codes

- 3052- Re-export after customs inward processing procedure
- 3071- Re-export after customs warehousing procedure

EX2 1- Export with raw material tax break

Procedure codes

- 1000- Permanent Export of domestic origin
- 1021- Permanent export after TE for customs outward processing procedure
- 1022- Permanent export after TE for return in unaltered state

EX2 2- Temporary Export with raw material tax break

Procedure codes

- 2100- Temporary export under customs outward processing procedure
- 2200- Temporary Export for return of goods in unaltered state

EX2 3- Re-export with raw material tax break

Procedure codes

- 3052- Re-export after customs inward processing procedure
- 3071- Re-export after customs warehousing procedure

1W 1- Permanent export with subsequent duty and tax reckon

Procedure codes

- 1000- Permanent Export of domestic origin
- 1021- Permanent export after TE for customs outward processing procedure
- 1022- Permanent export after TE for return in unaltered state

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ANNEX "B"

PROHIBITED AND REGULATED PRODUCTS FOR EXPORT
Per Revised IRR PD 930 Effective 17 May 1999

PROHIBITED	REGULATED	OFFICE
	1. Garments and textiles, carpets polyester staple fiber, filament yarns, fabrics, upholstered furniture and other natural and synthetic fibers and all products made up in whole or in part of these fibers for export to all countries with or without quota.	Garment and Textile Export Board (GTEB)
	2. Copper Concentrates	Board of Investment (BOI)
	3. All plants, planting materials and plant products capable of harboring pests, insects specimens, live and dead	Bureau of Plant Industry (BPI)
	4. Animals, animal products and animal effects.	Bureau of Animal Industry (BAI)
	5. Sugar and molasses	Sugar Regulatory Administration (SRA)
	6. Coffee	International Coffee Organization Certifying Agency (ICO-CA)- DTI
1. Abaca and Ramiie Seeds, Seedlings Suckers and Root Stocks, Buri Seeds and Seedlings	7. Natural Fibers, abaca, ramie, salago, maguey, sisal, kenaf, coir, buntal, cabo negro, cotton kapok, sahadon, pina, banana fiber, silk, loofah, paco, musa specie, RSA (secondary abaca fiber), canton, raffia, tikog and cocoon.	Fiber Industry Development Authority (FIDA)
	8. Antiques, cultural artifacts and historical relics	National Museum (NM)
2. Bakawan (mangrove)	9. Logs, poles and piles including log core and flitches/railroad ties	Forest Management Bureau (FMB), DENR
	10. Lumber	- do -
3. Bangus Fry		Bureau of Fisheries and Aquatic Resources (BFAR)
4. Mother Bangus (Sabalo)		- do -
5. Prawn Spawner and Fry		- do -
6. Shells: Trumpet shells (Triton); Hemit Shells (Cassis); Live specimens, raw shells, meat and by-products of giant clams under the family Tridacnidae. (Tridacnidae gigas, T. derass, T. squamusa, T. maxima, T. crocea, Hippopus hippopus porceilanus)		Bureau of Fisheries and Aquatic Resources (BFAR)
	11. Shells: Undersized raw shells of Trocas, Gold lip, Black lip, Turbo manoratus and kapis	Bureau of Fisheries and Aquatic Resources (BFAR)

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7. Wildlife species. a. Wild marine species, e.g.: precious, semi-precious & all ordinary corals raw & by-product		- do -
	12. Wildlife species : a Wild marine species, e.g. water snakes (Cerberus rynebops) sea snakes: live, skin or products from the skin or meat Frogs: live skin or products from the skin or meat.	- do -
b. Wild terrestrial species whether live, stuffed or by- products, e.g.	b. Wild Terrestrial: species to include live, stuffed, reserved by- products & derivative, e.g.	- do -
b.1 Mammals (i.e., tamaraw, tarsier, deers (calami deer), sea cow, fruit bats)	b.1 Mammals (i.e. Phils. Monkeys, cloud-rats, ant eater, Phils. Tarsier and skunk)	
b.2 Aves (i.e., eagles, red vent cockatoo, Palawan peacock pheasant, Palawan mynah, horn bills, nicobar pigeon, Mindoro imperial pigeon, Peregrine Falcon, spotted green shank, Kotch's Pitta, giant scops owl and Eastern sarus crane)	b.2 Aves (i.e., bleeding heart pigeons, java sparrows, tree sparrow, parrot, finches, Phil. White- eye, Phils. Starlings, hanging parakeets, brush cuckoo, plaintive cuckoo, amethyst fruit dove, blue detailed bee-eater, crested mynah, pink necked green pigeon, painted quail, button quails, banded rail, plain swamp hen, green winged dove, slenderbored cuckoo, White eared brown dove, kingfishers, black- naped oriole, black napped monarch, redmadavat, guahero	
b.3 Reptile (i.e. crocodiles, marine turtles, pythons)	b.3 Reptiles (i.e. gecko, Monitor and sad finned lizards, land turtles)	
b.4 Flora (i.e. lady slipper orchid, vandai sandariana, pitcher plant, dendrobium cruentum)	b.4 Flora (i.e.	
b.5 Exotic Wildlife species found under appendix I of the CITES such as buffoon macaw, scarlet macaw	b.5 All species of Butterflies	
	b.6 Exotic wildlife species found under Appendix II of the CITES such as parrots, macaw	
	13. Firearms, ammunitions and explosive	Firearms & Explosives Office, PNP-FEO
	14. Gold from small scale mining or panned gold	Bangko Central ng Pilipinas (BSP)
	15. Legal tender Phil. Notes and coins, checks, money orders and other bills of	- do -

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	exchange drawn in pesos against banks operating in the Phil. greater than P10,000	
	16. Grains and grain products	National Food Authority (NFA)
8. Matured coconuts and coconut seedlings		Phil. Coconut Authority (PCA)
9. Raw Materials for cottage industries: - bamboo - monkey pod (acacia) - rattan (including poles) - buri fibers - raffia fibers - semi-finished or semi-processed capiz shell		Department of Environment & Natural Resources (DENR) - do - - do - Fiber Industry Development Authority (FIDA) - do - Bureau of Fisheries & Aquatic Resources (BFAR)
10. Stalactites and Stalagmites		Department of Environment & Natural Resources (DENR)
	17. Motion pictures/television films and related publicity materials	Movie and Television Review & Classification Board (MTRCB)
	18. Radioactive materials	Phil. National Research Institute (PNRI)
	19. All exports to the following socialist and centrally-planned economy countries: Albania, Laos People's Democratic Republic, Ethiopia, Mozambique, Angola, Mongolia, People's Republic Democratic Republic of Korea (North Korea) Nicaragua, Libya, Myanmar	Phil. International Trading Corporation (PITC)
OPTIONAL		
All handicrafts for export (Exporters cannot avail Special Tariff Treatment in countries where the Philippines have trade agreements if the same do not secure handicraft certification from the Department of Trade and Industry)		SPECIFIC OFFICE/DIVISION Department of Trade and Industry - Regional Office
Live fish (aquarium)		Bureau of Fisheries and Aquatic Resources (BFAR)
Fishery by-products (shark liver oil, shark teeth, pearl essence, fish and other fish/fishery/aquatic by-products)		
Sea Urchin		
Seaweeds and by-products		
Sponges		
Pearl		
Other fish and fishery		
Aquatic products		
Fishes (live, fresh, chilled or frozen)		BFAR, Bureau of Food and Drugs (BFAD), National Quarantine Office (NQO) as required buyer

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Crustaceans (shrimps, crabs, lobsters, prawns), live fresh, chilled and/or frozen)	- do -
Coconut Products and by-products All processed foods, drug, cosmetics, medical devices and household hazardous substance	Philippine Coconut Authority (PCA) Bureau of Food and Drugs (BFAD)
Steel bars, Ballast, Fire extinguisher, Plywood, Starters, Lamp holder (florescent lamp/Edison base) Enclosed Switch/knife switch/fuse holder, Fuse, Wire and cables, Circuit breakers, Switches (snap), Plugs, Fluorescent lighting fixtures, Electrical tapes, Medical oxygen, Cement, synthetic detergent (Per E O259), Pneumatic tires and inner tubes, Galvanized iron (G.I) sheets, Safety matches, Disposable lighters, Enameled copper wires (Magnet Wires), Sawn Timber, Wire nails, other products	Bureau of Products Standards (BPS)
Tobacco Products	National Tobacco Administration (NTA)
Fertilizers, pesticides and other agricultural chemicals	Fertilizers and Pesticides Authority (FPA)
Vessels, marine engines, space parts and other marine related items.	Maritime Industry Authority (MARINA)
Animals products and by-products: curio items, feathers, food and feed ingredients, and veterinary drugs and product fees premix and water soluble	Bureau of Animal and Industry
Live animals, game fowl, wild birds and exotic animals, monkeys, other livestock and poultry, dogs and cats	
Feather, buffalo horns and animal skin	Protect Areas and Wildlife Bureau (PAWB)

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OFFICE DECLARATION

2 Exporter/Supplier Address No		1 DECLARATION		R02A	
3 Importer/Consignee Address No		EX1 1		Postal/Mail	
4 Broker/As in Fact Address No		Stage 4		Customs Reference	
5 Vessel/Aircraft		6 Total packages		8 Registry Number	
6 Local Office (if any)		7 Export Declaration Number		9 CURT Number	
7 Part of loading		10 Country of Export		11 Country of origin	
8 Part of Departure		12 Country of origin		13 Country of Destination	
9 Mark and Number of Packages		14 U.S. Code, Tar. Spec		15 U.S. Code	
10 Mark & No. of Packages		16 U.S. Code		17 U.S. Code	
11 Mark & No. of Packages		18 U.S. Code		19 U.S. Code	
12 Mark & No. of Packages		20 U.S. Code		21 U.S. Code	
13 Mark & No. of Packages		22 U.S. Code		23 U.S. Code	
14 Mark & No. of Packages		24 U.S. Code		25 U.S. Code	
15 Mark & No. of Packages		26 U.S. Code		27 U.S. Code	
16 Mark & No. of Packages		28 U.S. Code		29 U.S. Code	
17 Mark & No. of Packages		30 U.S. Code		31 U.S. Code	
18 Mark & No. of Packages		32 U.S. Code		33 U.S. Code	
19 Mark & No. of Packages		34 U.S. Code		35 U.S. Code	
20 Mark & No. of Packages		36 U.S. Code		37 U.S. Code	
21 Mark & No. of Packages		38 U.S. Code		39 U.S. Code	
22 Mark & No. of Packages		39 U.S. Code		40 U.S. Code	
23 Mark & No. of Packages		40 U.S. Code		41 U.S. Code	
24 Mark & No. of Packages		41 U.S. Code		42 U.S. Code	
25 Mark & No. of Packages		42 U.S. Code		43 U.S. Code	
26 Mark & No. of Packages		43 U.S. Code		44 U.S. Code	
27 Mark & No. of Packages		44 U.S. Code		45 U.S. Code	
28 Mark & No. of Packages		45 U.S. Code		46 U.S. Code	
29 Mark & No. of Packages		46 U.S. Code		47 U.S. Code	
30 Mark & No. of Packages		47 U.S. Code		48 U.S. Code	
31 Mark & No. of Packages		48 U.S. Code		49 U.S. Code	
32 Mark & No. of Packages		49 U.S. Code		50 U.S. Code	
33 Mark & No. of Packages		50 U.S. Code		51 U.S. Code	
34 Mark & No. of Packages		51 U.S. Code		52 U.S. Code	
35 Mark & No. of Packages		52 U.S. Code		53 U.S. Code	
36 Mark & No. of Packages		53 U.S. Code		54 U.S. Code	
37 Mark & No. of Packages		54 U.S. Code		55 U.S. Code	
38 Mark & No. of Packages		55 U.S. Code		56 U.S. Code	
39 Mark & No. of Packages		56 U.S. Code		57 U.S. Code	
40 Mark & No. of Packages		57 U.S. Code		58 U.S. Code	
41 Mark & No. of Packages		58 U.S. Code		59 U.S. Code	
42 Mark & No. of Packages		59 U.S. Code		60 U.S. Code	
43 Mark & No. of Packages		60 U.S. Code		61 U.S. Code	
44 Mark & No. of Packages		61 U.S. Code		62 U.S. Code	
45 Mark & No. of Packages		62 U.S. Code		63 U.S. Code	
46 Mark & No. of Packages		63 U.S. Code		64 U.S. Code	
47 Mark & No. of Packages		64 U.S. Code		65 U.S. Code	
48 Mark & No. of Packages		65 U.S. Code		66 U.S. Code	
49 Mark & No. of Packages		66 U.S. Code		67 U.S. Code	
50 Mark & No. of Packages		67 U.S. Code		68 U.S. Code	
51 Mark & No. of Packages		68 U.S. Code		69 U.S. Code	
52 Mark & No. of Packages		69 U.S. Code		70 U.S. Code	
53 Mark & No. of Packages		70 U.S. Code		71 U.S. Code	
54 Mark & No. of Packages		71 U.S. Code		72 U.S. Code	
55 Mark & No. of Packages		72 U.S. Code		73 U.S. Code	
56 Mark & No. of Packages		73 U.S. Code		74 U.S. Code	
57 Mark & No. of Packages		74 U.S. Code		75 U.S. Code	
58 Mark & No. of Packages		75 U.S. Code		76 U.S. Code	
59 Mark & No. of Packages		76 U.S. Code		77 U.S. Code	
60 Mark & No. of Packages		77 U.S. Code		78 U.S. Code	
61 Mark & No. of Packages		78 U.S. Code		79 U.S. Code	
62 Mark & No. of Packages		79 U.S. Code		80 U.S. Code	
63 Mark & No. of Packages		80 U.S. Code		81 U.S. Code	
64 Mark & No. of Packages		81 U.S. Code		82 U.S. Code	
65 Mark & No. of Packages		82 U.S. Code		83 U.S. Code	
66 Mark & No. of Packages		83 U.S. Code		84 U.S. Code	
67 Mark & No. of Packages		84 U.S. Code		85 U.S. Code	
68 Mark & No. of Packages		85 U.S. Code		86 U.S. Code	
69 Mark & No. of Packages		86 U.S. Code		87 U.S. Code	
70 Mark & No. of Packages		87 U.S. Code		88 U.S. Code	
71 Mark & No. of Packages		88 U.S. Code		89 U.S. Code	
72 Mark & No. of Packages		89 U.S. Code		90 U.S. Code	
73 Mark & No. of Packages		90 U.S. Code		91 U.S. Code	
74 Mark & No. of Packages		91 U.S. Code		92 U.S. Code	
75 Mark & No. of Packages		92 U.S. Code		93 U.S. Code	
76 Mark & No. of Packages		93 U.S. Code		94 U.S. Code	
77 Mark & No. of Packages		94 U.S. Code		95 U.S. Code	
78 Mark & No. of Packages		95 U.S. Code		96 U.S. Code	
79 Mark & No. of Packages		96 U.S. Code		97 U.S. Code	
80 Mark & No. of Packages		97 U.S. Code		98 U.S. Code	
81 Mark & No. of Packages		98 U.S. Code		99 U.S. Code	
82 Mark & No. of Packages		99 U.S. Code		100 U.S. Code	

Handwritten signature