To Whom it May Concern:

According to the request from Japan's Yokohama customs, The value of the used goods imported to our company, must be set more appropriate.

Therefore, please notice us the detail of repaired/returned goods before sending.

ATTN: SHOWA SHINKU CO.,LTD. SERVICE DIV.

Norihisa Okamoto(Mr.)/Yang Kai(Ms.)

Tel: +86-42-764-0372 Fax: +86-42-764-0379 E-mail: maintenance-repair@showashinku.co.jp

After confirming your notice, we will announce the value of the goods for customs. Please issue the invoice using the announced value.

Also, please make sure to state "Returned goods for repair" "No commercial value" "Vale for customs purpose only".

Without your notice, it may take long time to import and you may have to revise the invoice.

Please return the goods to the following address.

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Attn: Mr. Norihisa Okamoto

Service Div.

SHOWA SHINKU Co., Ltd.

3062-10 Tana, Chuo-ku, Sagamihara-shi, Kanagawa 252-0244 Japan

Sincerely,

SHOWA SHINKU CO.,LTD