
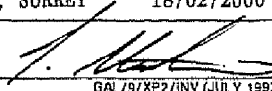


## INVOICE

RECHNUNG  
FACTURAFACTURE  
FACTURA

Seller (Name, Address, VAT Reg. No.) <b>GALLAHER INTERNATIONAL LIMITED</b> MEMBERS HILL, BROOKLANDS ROAD, WEYBRIDGE, SURREY KT13 0QU, ENGLAND. Telephone: 01932-859777 Telex: Fax: 01932-832814 Reg. Office: Members Hill, Brooklands Road, Weybridge, Surrey KT13 0QU Reg. in England No. 712565 VAT No. GB 688 3984 50/049				Invoice Number <b>ATT/0118</b>			
		Invoice Date (tax point) <b>18/02/2000</b>		Seller's Reference <b>D 11071</b>			
		Buyer's Reference		Other Reference <b>T 3349 / 20499</b>			
Consignee VAT Reg. No. <b>GALLAHER INTERNATIONAL LIMITED</b> <b>C/O ATTESHLIS BONDED STORES LTD,</b> <b>37 GALILEOU STREET</b> <b>CY-3015 LIMASSOL</b> <b>CYPRUS</b>				Buyer (if not consignee) VAT Reg. No. <b>NAMELEX LIMITED</b> <b>41-43 ARTEMIDOS AVENUE,</b> <b>POETIS TOWER, 2ND FLOOR,</b> <b>CY-6025 LARNACA</b> <b>CYPRUS</b>			
E1S 24/2/2000  E1A 7/3/2000				Country of Origin <b>UNITED KINGDOM.</b>		Country of Destination <b>CYPRUS.</b>	
				Terms of Delivery and Payment <b>C.I.F. LIMASSOL.</b>			
Vessel/Flight No. <b>CITY OF DUBLIN</b>		Port/Airport of Loading <b>FELIXSTOWE.</b>					
Port/Airport of Discharge <b>LIMASSOL.</b>		Place of Delivery <b>LIMASSOL.</b>					
Shipping Marks; Container No. <b>40FT CONTAINER NO: YMLU 4358974</b> <b>SEAL NOS: 0615726/0615727</b> <b>P144T070P</b>				No. and Kind of Packages; Description of Goods <b>800 CARTONS</b> <b>OF CIGARETTES</b> <b>SOVEREIGN CLASSIC</b> <b>(TRADING)</b>		Total Gross Wt.(Kg) <b>11864.000</b>  Total Net Wt.(Kg) <b>7280.000</b>	
				Total Cube (m3) <b>60.000</b>			
Item/Packages	Description	Quantity	Unit Price	Amount			
P144T070P	SOVEREIGN CLASSIC 20/200 PP (TRADING)	8000.000	7.50	60000.00			
	800 CARTONS NET NET WT 7.05 KGS EACH	000'S	000'S				
@ 10000	NET WT 9.10 KGS EACH						
	TOTAL GROSS WT 11864.00 KGS						
	COMMODITY CODE: 24022090						
	-*- GOODS TOTAL -*-			60000.00			
	V.A.T. at	0.00 %					
				U.S. DOLLARS		Invoice Total <b>60000.00</b>	
Name of Authorised signatory <b>IRENE MATTHEW SHIPPING ASSISTANT</b> Place and Date of issue <b>WEYBRIDGE, SURREY 18/02/2000</b> Signature 							

GAL/9/XP2/INV (JULY 1992)

00533

**GALLAHER INTERNATIONAL CONDITIONS OF SALE****1. DEFINITIONS**

1.1 "the Company" means Gallaher International Limited, with registered office at Members Hill, Brooklands Road, Weybridge, Surrey KT13 0DU, United Kingdom.  
 1.2 "the Customer" means the person, firm company or other trading organisation to which goods are supplied.  
 1.3 "the Goods" means tobacco and tobacco-related products supplied by the Company subject to these Conditions.

1.4 "the Contract" means any agreement for the purchase of Goods by the Customer.

**2. EXISTENCE OF CONTRACT**

2.1 All orders for Goods will be deemed to be an offer by the Customer to purchase Goods under these Conditions. No binding contract will be created by the placing of an order by the Customer unless and until the Company despatches the Goods to the Customer or his nominated agent. Acceptance of Goods by the Customer or his nominated agent at delivery will be deemed conclusive evidence of the Customer's acceptance of these Conditions.  
 2.2 These Conditions (together with any amendments made in accordance with Condition 3.1) constitute the whole agreement between the Company and the Customer to the exclusion of all other terms and conditions, including any terms and conditions which the Customer may seek to apply under any order, request or similar document. In addition no oral representation by any employee or agent of the Company will form part of a Contract nor will it be treated as constituting a representation on the part of the Company.

**3. AMENDMENTS AND CANCELLATIONS**

3.1 No amendment of these Conditions will be binding on the Company unless accepted in writing by an authorised representative of the Company or made by the issue by the Company of amended Conditions.

3.2 No Contract may be cancelled by the Customer except with the written consent of the Company.

**4. PRICES**

The price for Goods, unless specified or agreed separately by the Company in writing, will be the price ruling at the time and date of despatch by the Company. Such prices may appear in the Company's price list as issued from time to time. The Company may vary all prices, whether contained in a price list or not, without notice.

**5. ACCOUNTS, PAYMENTS AND CONTINUITY OF SUPPLY**

5.1 The supply of Goods will be on a cash with order basis unless it has previously been agreed in writing that they will be sold under a credit account ("Account").

5.2 Accounts can only be opened at the Company's discretion and after completion of a credit account application form with trade references.

Where payment is made by cheque, Bankers' Draft or any other negotiable instrument, that instrument must be duly completed and passed to the Company or its agent in time to enable the Company to present that instrument for payment at the latest within banking hours on the date fixed for payment under these Conditions.

5.4 The Company reserves the right at its discretion to charge interest on invoices not settled in accordance with the agreed terms of payment. Interest will run from day to day at the rate of 2% above the base rate of Royal Bank of Scotland Plc in force from time to time from the date when payment becomes due and accrues after, as well as before, any judgement. The Customer will reimburse to the Company all costs and expenses (including legal costs) incurred in the collection of any overdue amount.

5.5 The Company may close any Account or withhold further supplies of the Goods if a Customer fails to pay within the period specified, without prejudice to any rights the Company may have under these Conditions or at law in respect of any unpaid invoice.

5.6 Notwithstanding anything contained elsewhere in these Conditions, the Company may at any time in its absolute discretion demand immediate payment of any Account whether due or not.

5.7 The Company may in its discretion require the Customer to pay all or part of the Contract price at any time before delivery by way of a deposit.

5.8 For the purpose of payment only, time will be of the essence of the Contract.

**6. TERMS OF SHIPMENT AND DELIVERY**

6.1 Unless otherwise prior notified by the Company in writing, the terms of shipment are c.i.p. (agreed place of destination).

6.2 Any times or dates quoted by the Company for delivery or shipment of the Goods are intended as estimates only and time will not be of the essence of the Contract in this respect.

6.3 The Company will not be liable in any way for any loss, damage or expenses (whether direct, indirect, consequential or otherwise, including, without limitation, loss of profits and liability to third parties) suffered or incurred by the Customer nor will the Customer be entitled to cancel as a result of any delay in delivery.

6.4 Unless otherwise agreed the Company may deliver the Goods by instalments in any sequence and issue a separate invoice in respect of each instalment. Where the Goods are delivered by instalments, the Contract will become severable and each instalment will be deemed to be the subject of a separate Contract. No default or failure by the Company in respect of one or more instalments will entitle the Customer to treat the Contract as repudiated or to damages.

Where a Customer refuses to accept delivery of any Goods it may have ordered, for whatever reason, the Company reserves the right to charge the Customer an amount equivalent to the total costs incurred by the Company inclusive of the costs of carriage of the refused delivery both to and from the Customer, and any warehousing and administration costs involved.

**7. WEIGHTS AND MEASURES**

All Goods sold by weight are sold subject to loss by evaporation after packing.

**8. BAR CODES**

The Company may print bar codes and other markings (eg tar and nicotine figures, health warnings and green dot) on the Goods. The Company will not be liable in any way for any loss, damage or expense which may be incurred by reason of any fault in those bar codes or other markings or their failure to comply with any legislation rules or codes.

**9. CLAIMS FOR GOODS LOST, PILFERED OR DAMAGED IN TRANSIT**

9.1 If the Company has taken out insurance cover on behalf of the Customer in accordance with the shipping terms, in the event of a claim for Goods lost or damaged in transit, the following procedure must be followed:-

9.1.1 In the case of delivery in a container exclusive to the Customer, the Customer must check before opening the doors that both the Company's and the shipping line's seals are unbroken and that their serial numbers correspond with those stated in the covering commercial documentation.

9.1.2 In all instances upon discharge the Customer must examine all shipping cases to ensure that they are in good condition and the Company's sealing tape is unbroken.

9.1.3 All shipping cases must be counted by the Customer to ensure that the quantities and types conform with the covering commercial documentation.

9.1.4 To substantiate a claim the Customer must make detailed, written exceptions on the receiving documentation at the time of delivery of any shortage, damage (including dampness) or apparent pilfering.

9.1.5 Under no circumstances should the Customer endorse delivery documents with the wording "unexamined" or "unchecked" or any similar wording as this may be regarded as a clean signature.

9.1.6 The Customer must record in writing at the time of delivery full details of damage or any differences between the delivered consignment and the covering commercial documentation. Photographic evidence should also be obtained wherever practicable.

9.2 The Customer must, within 5 days of delivery, give written notice to the Company advising exact details of loss or damage together with the covering documentary references.

9.3 The Customer must notify the Company in writing of any non-delivery of a whole consignment of Goods within 14 days after the estimated time of arrival as advised by the Company at the time the consignment is despatched. The notice must quote the date and reference number of the invoice.

9.4 The Customer must notify the Carrier by telex, fax or letter within 5 days of the receipt of the consignment advising exact details of the nature of any damage sustained or shortage in delivery. In addition the communication must purport to hold the carrier fully responsible for the total value of the loss and state that a claim will be lodged against them as soon as practicable after its full extent has been ascertained.

9.5 The Customer must also notify the Local Agent of the Insurance Company, on the same day as the loss or damage is discovered. Details of the Insurance Company/Local Agent are recorded on the insurance certificate issued by the Company at the time of shipment. Wherever possible, until the arrival of the Local Agent, the consignment should be isolated and preserved by the Customer exactly as received and in the case of shipment in an exclusive container, this should be held without further unloading or unpacking to await survey examination.

**Warning** If the above procedures are not fully carried out the Company's insurance company have indicated that the claim could be regarded as invalid and any compensation to cover the loss may not be paid. The Customer will therefore be liable for any failure to comply with these procedures.

**10. RETURN OF GOODS TO THE COMPANY**

10.1 Subject to Condition 9, no Goods delivered in accordance with a Contract will be accepted for return without the prior written approval of the Company, and on terms to be determined at the absolute discretion of the Company.

10.2 If the Company agrees to accept Goods for return, a handling charge of 15% of the value of the credit determined by the Company under Condition 10.1 may be made. Those Goods must be returned carriage-paid to the Company in securely packed cartons via a carrier nominated by the Company. The transit risk in all Goods returned to the Company will be the Customer's.

**11. PROPERTY AND RISK**

11.1 The passing of property and risk under the Contract will be in accordance with the shipping terms as stated in the Company's invoice.

**12. LIABILITY**

12.1 The Company's liability to the Customer whether for any breach of the Contract or otherwise will not in any event exceed the price paid or to be paid for the Goods under the Contract and the Company will be under no liability for any consequential or indirect loss suffered, or liability to third parties incurred by the Customer.

12.2 Subject to the provisions of this Condition 12, all warranties and conditions whether implied by statute or otherwise are excluded PROVIDED THAT nothing in the Conditions shall restrict or exclude liability for death or personal injury caused by the negligence of the Company.

**13. DEFAULT BY THE CUSTOMER**

13.1 If the Customer fails to pay for the Goods in accordance with Condition 5 or otherwise commits a breach of these Conditions; (b) any distress or execution is levied upon any of the Customer's goods; (c) the Customer offers to make any arrangement with its creditors or commits an act of bankruptcy; (d) any petition in bankruptcy is presented against the Customer; (e) the Customer is unable to pay its debts as they fall due; (f) being a limited company, any resolution or petition to wind up the Customer (other than for the purpose of amalgamation or reconstruction without insolvency) is passed or presented; (g) a receiver, administrator, administrative receiver or manager is appointed over the whole or any part of the Customer's business; or (h) the Customer suffers any analogous proceedings under foreign law; all sums outstanding in respect of Goods will become payable immediately. The Company may in its absolute discretion and without prejudice to any other rights which it may have:-  
 (a) suspend all future deliveries of Goods to the Customer and/or terminate all or part of a Contract without liability upon its part; and/or  
 (b) repossess any Goods in which the property has not passed to the Customer.

**14. SET-OFF AND COUNTERCLAIM**

14.1 If the Customer is in default under Condition 13, the Company may, at its discretion, set off amounts owed by the Customer to the Company for Goods and services supplied to the Company against other monies payable to the Customer by the Company.

14.2 The Customer will not be entitled to withhold payment of any invoice by reason of any right of set-off or counterclaim which the Customer may have or allege to have against the Company or for any other reason whatsoever.

**15. FORCE MAJEURE**

The Company will not be liable for failure to deliver the Goods for any reason whatsoever outside the reasonable control of the Company including, but not limited to, industrial action, war, governmental action or regulation, act of God, riots or non-availability of stocks or materials. Any such failure will not effect the obligation of the Customer to pay for Goods already delivered.

**16. ASSIGNMENT**

The Customer must not assign, sub-contract or in any way dispose of its rights and obligations under the Contract without the prior written consent of the Company.

**17. SEVERANCE**

If any Condition (or any part of any Condition) is held by any court or other competent authority to be void or unenforceable in whole or in part these Conditions will continue to be valid as to all other provisions and the remainder of the affected provision.

**18. WAIVER**

No waiver or forbearance by the Company, whether express or implied, in enforcing any of its right under these Conditions will prejudice its right to do so in the future.

**19. LAW AND JURISDICTION**

These Conditions and any Contract will be governed in all respects by the laws of England and any dispute will be subject to the non-exclusive jurisdiction of the English Courts.

**20. TRADE MARKS AND ALLIED RIGHTS**

20.1 All Goods must be sold or re-sold only in the packages and packaging in which the Goods were supplied by the Company for the purposes of retail sale. No trade mark other than the trade mark carried by the Goods at the time of delivery will be marked on or applied in relation to the Goods.

20.2 No right or licence is granted under these Conditions or any Contract to the Customer under any patent, trade mark, copyright, registered design or other intellectual property right, except the right to use or re-sell the Goods. No warranty is given as to whether that use or re-sale will infringe the rights of any third party.

**21. NOTICES**

Any notice required to be served under these Conditions must be in writing in English and delivered by hand or sent by telex or by post (first class where available and air mail where appropriate) postage prepaid or by facsimile to the Company at its registered address or such other address as the Company may from time to time notify to the Customer and to the Customer at the address notified to the Company or in default of notification to the address from which the Goods were ordered, or if the Customer is a company, at the option of the Company, at the Customer's registered office. A properly addressed notice will be deemed to have been received: (i) in the case of delivery by hand when received at such address; (ii) in the case of despatch by telex on receipt of the addressee's telex machine's acknowledgement; (iii) in the case of despatch by post fourteen days after posting; and (iv) in the case of despatch by facsimile on receipt of the confirmation report.

**22. INCOTERMS**

For the purposes of interpretation these Conditions shall be governed by INCOTERMS 1990. In the event of a conflict between these Conditions and INCOTERMS 1990, these Conditions shall take precedence.

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GALLAHER INTERNATIONAL LTD

SALES AND ADMINISTRATION

MEMBERS HILL, BROOKLANDS,  
WEYBRIDGE, SURREY KT13 OQU

## ORDER/SALES ACKNOWLEDGEMENT FORM

OUR REF	T00003349	PAGE NO	1		
YOUR REF		REVISION No	2		
CUSTOMER CODE	Y7ATTY	CUST/BRANCH	01		
CUSTOMER NAME	NAMELEX LIMITED 41-43 ARTEMIDOS AVENUE, POETIS TOWER, 2ND FLOOR,	DELIVER TO	GALLAHER INTERNATIONAL LIMITED C/O ATTESHLIS BONDED STORES LTD, 37 GALILEOU STREET		
	CY-6025 LARNACA		CY-3015 LIMASSOL		
	CYPRUS		CYPRUS		
VAT NO	00000000000000000000000000000000	CUSTOMS EXCISE NO			
ATTENTION OF		MARKET	LOC		
DELIVERY TERMS	C.I.F.LIMASSOL.	LOCATION	1LSN		
		SCHEDULED SHIP DATE	23/02/2000		
PAYMENT TERMS		CURRENCY	UNITED STATES DOLLAR		
BRAND	ITEM CODE	QUANTITY	NETT PRICE	ORDER VALUE	CUSTOMER REFERENCE
SOVEREIGN CLASSIC	20/200 PP P144T070P	8000.0000	0.0000	0.00	
NETT ORDER VALUE				0.00	

## PROFORMA INVOICE

EXPORTER GALLAHER INTERNATIONAL LTD MEMBERS HILL BROOKLANDS ROAD WEYBRIDGE, SURREY KT13 OQU. TEL: 01932 859777 FAX: 01932 832636		ACCOUNT NO.		PAGE 1	
REG. NO. 712565 ( REG.ENG) GB 689 3984 50/049		DOC NO.	DATE 11/02/2000	EXPORTER REF: NJ/118	
CUSTOMER NAMELEX LIMITED 41-43 ARTEMIDOS AVENUE POETIS TOWER, 2ND FLOOR CY-6025 LARNACA CYPRUS		CUSTOMER REF:			
		CONSIGNEE GALLAHER INTERNATIONAL LTD C/O ATTESHILIS BONDED STORES LTD 37 GALILEOU STREET CY 3015 LIMASSOL CYPRUS			
		COUNTRY OF ORIGIN UNITED KINGDOM		COUNTRY OF DESTINATION CYPRUS	
VESSEL/AIRCRAFT ETC	PORT OF LOADING	TERMS EX BOND LIMASSOL			
PORT OF DISCHARGE		CLASSIFICATION			
CASE NO	DESCRIPTION OF GOODS	QUANTITY	PRICE PER 1000	U.S. DOLLARS	
	800 MASTERCASES CIGARETTES 1 x 40' CONTAINER  SOVEREIGN CLASSIC (TRADING)	8,000,000	7.50	60,000.00	
	C.I.F. LIMASSOL IN TRANSIT			60,000.00	
	TERMS OF PAYMENT: CASH IN ADVANCE OR CLEARED PAYMENT INSTRUMENT TO BANQUE DU LIBAN ET D'OUTRE MER SAL, LIMASSOL				

BANKERS:- US \$ PAYMENT; STATE STREET BANK INTL, NEW YORK  
ACCOUNT OF: ROYAL BANK OF SCOTLAND, LONDON.  
IN FAVOUR OF: GALLAHER LIMITED, ACCOUNT NUMBER: GALL-USDC.

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Lookup FGS2055A  
18/02/00 FACTORY DESPATCH ENQUIRY FGS2055A-001 LIS/WSJ/PTS\_13

LISN. CIG. Consignment No. : E0497 EXPORT Cont. No/Size : 4358974 /40  
ON-SITE

Day & Month : 1402 FDA & Move Date: 18/02/2000 &  
Destination : CY CYPRUS Carrier : XK NOT APPLICABLE  
Seal Nos. : 0615726/0615727 Palletised/No. of Pallets : Y/ 40  
Comments : ALL CHARGES TO G I WEYBRIDGE PREFIX YMLU

Brand Code	Var.	Description/Rotation	Cartons	Sticks
552476	0	SOV CLAS TRADE HP144T070P	800	8,000,000

Total 800 8,000,000

VIEW BY PALLET NOS. ? Y/N < > VIEW SUNDRIES ? Y/N < > OR NEXT CONS. NO. ( )