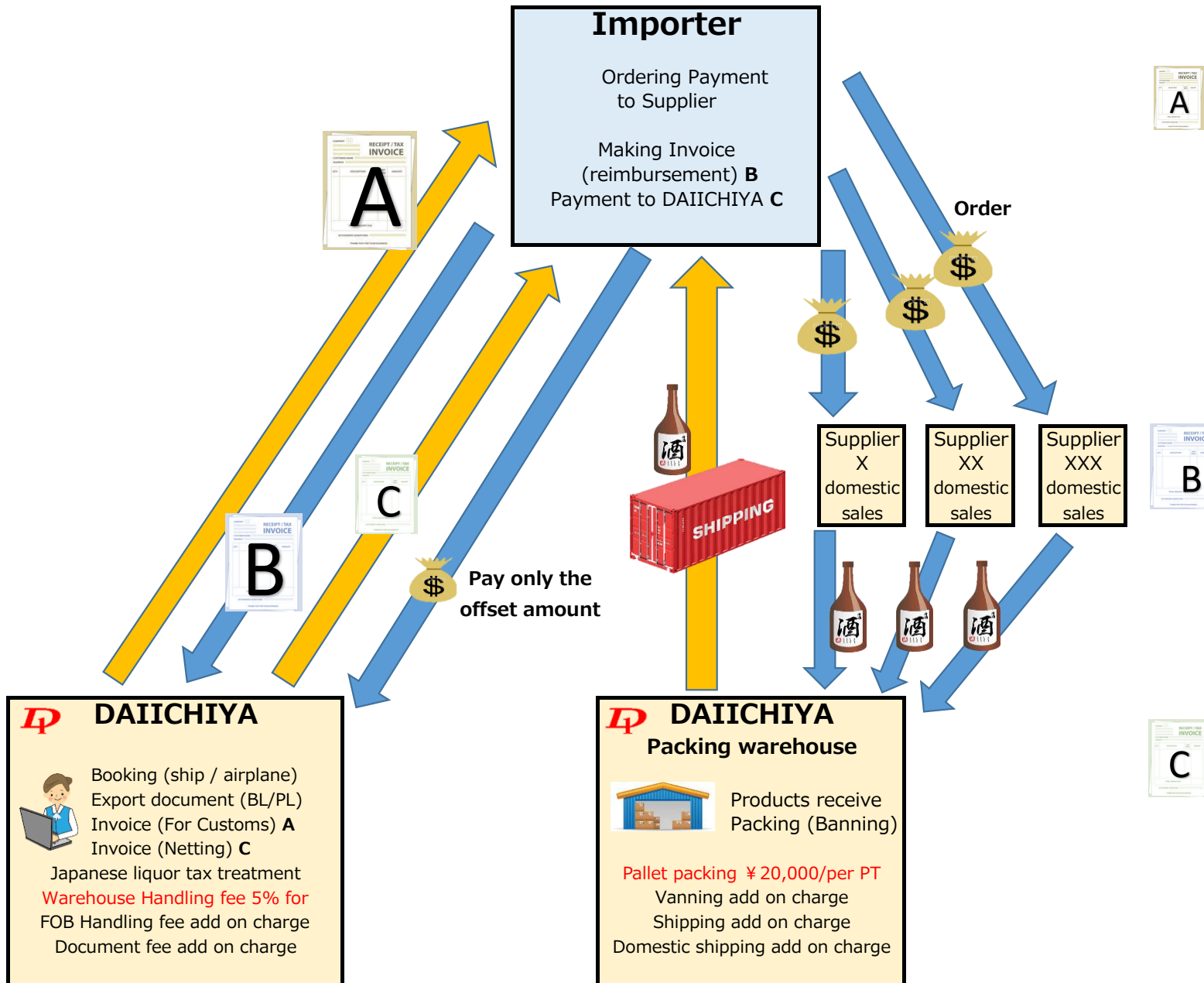


New Business Model Buyer's Consolidation Map



Invoice (For Customs)			
To	From		
Your company	Daiichiya		
Sake X	1000 x 100	¥200,000	
Sake XX	1000 x 300	¥300,000	
Sake XXX	1000 x 300	¥500,000	
Warehouse Handling charge 5.		¥50,000	
Packing fee 2p		¥40,000	
Document fee		¥30,000	
FOB Handling fee 5. %		¥50,000	
Shipping charge		¥50,000	
Total		¥1,220,000	

Invoice (reimbursement)			
To	From		
Daiichiya	Your company		
Sake X	1000 x 100	¥200,000	
Sake XX	1000 x 300	¥300,000	
Sake XXX	1000 x 300	¥500,000	
Total		¥1,000,000	

Invoice (For management)			
To	From		
Your company	Daiichiya		
Sake X	1000 x 100	¥200,000	
Sake XX	1000 x 300	¥300,000	
Sake XXX	1000 x 300	¥500,000	
Warehouse Handling charge 5		¥50,000	
FOB Handling charge 5%		¥50,000	
Packing fee 2p		¥40,000	
Document fee		¥30,000	
Shipping charge		¥50,000	
Offset invoice(Netting)		¥-1,000,000	
Total		¥220,000	