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April 14, 2000

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

Dear Sir or Madam:

RE: Deferred Compensation Plan

This notice is intended to satisfy the requirements of Department of Labor Regulation section 2520.104-23 with respect to the above-referenced plan.

Chiquita Brands International, Inc. maintains one active plan for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees. The name of the plan is the Chiquita Brands International, inc. Capital Accumulation Plan. The number of employees who are currently participants in the plan is 102.

Chiquita Brands International does not maintain any other active plans of this type for employees. However, it does continue to administer one plan of deferred compensation that was replaced by the above noted plan. The former plan is not accepting new compensation deferrals, but retains existing balances, continues to credit interest on those balances and processes distributions to former participants.

The address of Chiquita Brands International, Inc. is 250 East Fifth Street, Cincinnati, Ohio 45202. The telephone number is (513) 784-8000. The employer identification number is 04-1923360.

Sincerely,

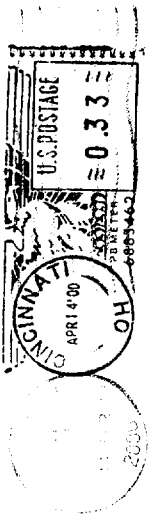
A handwritten signature in black ink, appearing to read "Bryan M. Valentine".

Bryan M. Valentine
Vice President, Human Resources



**Chiquita
Brands
International**

250 E. Fifth St., Cincinnati, OH 45202-5190



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