

CN 61 – Detailed account. Terminal dues

Completion instructions

Document version:	2.00
Date:	2026-08-04
UPU form template valid from:	2027-01-01

1 General rules

A CN 61 detailed account is generated yearly as the final stage of terminal dues calculations for a year.

The following general display rules apply to the form:

- For visual clarity, it is strongly recommended that dynamic content be displayed in a different font from that used for static text (headings, tags, etc.). It is also recommended that dynamic content be displayed in bold.
- Unless specified otherwise, numbers displayed in the form are right-aligned in the cells.
- The decimal separator is a dot (.) when the form template is in English and is a comma (,) when the form template is in French.
- Unless specified otherwise, numbers are displayed without leading zeros.
- Where no value is available or the value is zero for a cell, the cell is left blank.
- For all numbers with four digits or more, a space is used as the thousand separator:
example: 12 345.6
- All weights reported in the form are in kilogrammes. Unless specified otherwise, weights are reported with a precision of one decimal place.
- When the representation of a numerical value includes x decimals, these x decimals are always displayed. For example, items per kilogramme (IPKs) are displayed with a precision of four decimal places, so an IPK of 5.1 is displayed as 5.1000.

2 Template with zones

The figure below shows the CN 61 template, with numbered tags showing each zone to be completed and for which completion instructions are provided.

Creditor designated operator:

DETAILED ACCOUNT
Terminal dues

CN 61

Date:

Method of settlement

☐ Direct☐ Via UPU*Clearing

Debtor designated operator

Year

1. Annual volumes - mail received

	Quarter	Mail category	P or S format	G format	E format	Mixed mail	M bags	Registered items	Insured items	
1.1 Flows without item count	Q 1	A	6	7	8 9	9	10	11 13	12	
		B								
		C								
		D								
	Q 2	A								
		B								
		C								
		D								
	Q 3	A								
		B								
		C								
		D								
	Q 4	A								
		B								
		C								
		D								
		Sub-total	13							
		IBRS weight	14							
		UPU mail	15							
		Total	16							
1.2 Flows with item count	Q 1	A	S (P/G) format (UR)		E format (including UA, UX)		Registered items		Insured items	
		B	Weight	Number of items	Weight	Number of items				
		C	17	18	19	20	21		22	
		D								
	Q 2	A								
		B								
		C								
		D								
	Q 3	A								
		B								
		C								
		D								
	Q 4	A								
		B								
		C								
		D								
		Total	23							

Size 210 x 297 mm (a)

2. Annual volumes - mail sent

24

	Quarter	Mail category	P or S format	G format	E format	Mixed mail	M bags	Registered items	Insured items	
2.1 Flows without item count	Q 1	A								
		B								
		C								
		D								
	Q 2	A								
		B								
		C								
		D								
	Q 3	A								
		B								
		C								
		D								
	Q 4	A								
		B								
		C								
		D								
	Sub-total									
	IBRS weight									
	UPU mail									
	Total									
2.2 Flows with item count	Q 1	A								
		B								
		C								
		D								
	Q 2	A								
		B								
		C								
		D								
	Q 3	A								
		B								
		C								
		D								
	Q 4	A								
		B								
		C								
		D								
		Total								

3. Terminal dues calculations

3.1 Mail received

Flow	Total weight	Rate	Amount for weight	IPK	Total number of items	Rate	Amount for items
Without item count:	26	27	28	29	30	31	32
P or S format 25							
G format 33							
E format 34							
Mixed mail 35							
With item count:							
S format (UF) 36							
E format 37							
M bags 38							
Registered items 39							
Insured items 40							
Total 41							

3.2 Mail sent **42**

Flow	Total weight	Rate	Amount for weight	IPK	Total number of items	Rate	Amount for items
Without item count:							
P or S format							
G format							
E format							
Mixed mail							
With item count:							
S format (UR)							
E format							
M bags							
Registered items							
Insured items							
Total							

4. Summary

	Amount for weight	Amount for items	Total
Mail received (table 3.1) 43			
Mail sent (table 3.2) 44			
Amount to be received			45

 Creditor designated operator
 Signature
46
 Seen and accepted by debtor designated operator
 Place, date and signature

3 Completion instructions for zones shown in the form

The table below lists the zone numbers appearing in the template on the previous page. For each zone, the label and the completion instructions are indicated.

Zone	Label	Completion instructions
1	Creditor designated operator	Code and name of the creditor operator: normally the operator generating the form. The code is the 3-character IMPC operator code from UPU code list 206. The name is the 35-character operator name or, if it does not fit, the 12-character operator name (see UPU code list 206). The code and name are separated by space hyphen space.
2	Date	Date the form was generated, in format YYYY-MM-DD.
3	Debtor designated operator	Code and name of the debtor operator: normally the partner operator to whom the form is sent. The instructions provided for zone 1 also apply here.
4	Method of settlement	Two boxes are provided: – Direct – Via UPU*Clearing If both parties are members of UPU*Clearing, the corresponding box is checked. Otherwise, “Direct” is checked.
5	Year	The year for which accounting is being performed. Display with format YYYY.
	Table 1: Annual volumes – mail received	Part 1 (first page) of the CN 61 displays mail volumes for mail received. The information comes mostly from the CN 56. All information is given per quarter (first column) and per mail category (second column). In case of mail received mixed but sampled, some information comes from CN 54bis instead of CN 56.
	Table 1.1: Flows without item count	The information comes mostly from the CN 56 sent, total line “without” item count, and from CN 19/CN 20 received if relevant (IBRS weight line). In case of mail received mixed but sampled, some information comes from CN 54bis instead of CN 56.
6	P or S format	If mail is separated by format: total weight for P or S format mail: from the “without item count” total line in the CN 56. If mail received is not separated by format: - If there was no sampling, this cell is left empty; - If sampling was performed, then the weight comes from CN 54bis for this format.
7	G format	If mail is separated by format: total weight for G format mail: from the “without item count” total line in the CN 56. If mail received is not separated by format: - If there was no sampling, this cell is left empty; - If sampling was performed, then the weight comes from CN 54bis for this format.

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
8	E format	If mail is separated by format: total weight for E format mail: from the “without item count” total line in the CN 56. If mail received is not separated by format: - If there was no sampling, this cell is left empty; - If sampling was performed, then the weight comes from CN 54bis for this format. N.B. – this column is normally left empty, since items are counted in E format receptacles. It was left in the template for backward compatibility, to facilitate the transition to the new rules from 2027.
9	Mixed mail	Total weight for mixed format mail: from the “without item count” total line in the CN 56. If all mail received is separated by format, or if sampling was performed, this cell is left empty.
10	M bags	Total weight of M bags, taken from the total line for the column “M bags – Weight for terminal dues” in the CN 56.
11	Registered items	Taken from the “without item count” total line in the CN 56: only registered items not received in UR dispatches. There should be registered items only for mail categories A and D, not for categories B and C.
12	Insured items	Same as zone 11, for insured items.
13	Sub-total	Sub-total for all quarters and categories. There is no subtotal provided for M bags, registered and insured items, because there is no additional computing of the result, so the total goes directly to the “Total” line (see zone 16).

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
14	IBRS weight	This line displays non-exempt IBRS weight received during the year. Information comes from CN 20. If all IBRS mail was received as non-exempt, the IBRS weight is taken from table 1 of the CN 19 (IBRS items dispatched/received) and is the grand total for the year (see “Total for the year” under the column “Weight priority – Total”). If part of the IBRS mail was received as exempt, the corresponding weight must be deducted from what is displayed in the CN 61. For mail sent between two parties, the CN 19 is generated by the creditor and covers IBRS in both directions between the parties. As a result, the postal operator generating the CN 61 may not be the one generating the CN 19. In any case, the CN 19 must be available in order to generate the CN 61. If the CN 19 was generated by the partner Post, the IBRS weight reported in the “Mail received” section of the CN 61 is taken from the “Mail dispatched” section of the CN 19 (received by the own Post = dispatched by the partner Post). If the CN 19 was generated by the own Post, the IBRS weight reported in the “Mail received” of the CN 61 is taken from the “Mail received” section of the CN 19. If some mail is separated by format with three formats, the IBRS weight is provided in the “G format” column. If some mail is separated by format with two formats, the IBRS weight is provided in the “S (P/G) format” column. Otherwise, it is provided in the “Mixed mail” column.
15	UPU mail	According to article 7 of the UPU Convention, all letter mail sent by the UPU International Bureau, located in Berne, Switzerland, to restricted unions, member countries and designated operators is exempt from all postal charges. In practice, this mail is handled as normal mail by Swiss Post throughout the year, and then a yearly report is generated to indicate the volume of UPU mail per partner operator. This information (yearly UPU mail volume with the partner) is then shared with each partner concerned. The “UPU mail” line can only be used in the CN 61 generated by Swiss Post or if the partner is Swiss Post. In a CN 61 generated by Swiss Post, the “UPU mail” line in the “Mail sent” section is filled. In a CN 61 generated by another Post to Swiss Post as its partner, the “UPU mail” line in the “Mail received” section is filled. The information reported is the UPU mail weight. If some mail is separated by format, the UPU weight is provided in the “G format” column (separation with three formats) or in the “S (P/G) format” column (separation with two formats). Otherwise, it is provided in the “Mixed mail” column.

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
16	Total	This line provides yearly totals, used on the second <u>last</u> page of the CN 61. For each column for which a sub-total is provided, the calculation is the following: Total = Sub-total – IBRS weight – UPU mail See zones 13 (sub-total), 14 (IBRS weight) and 15 (UPU mail). For columns where there is no sub-total (cell greyed), the total is the sum of all quarters and categories.
	Table 1.2: Flows with item count	The information comes from CN 56, “flows with item count” total line.
17	S (P/G) format (UR) Weight	Total in “flows with item count” line of CN 56 for columns “P or S format” + “G format”. This corresponds to UR dispatches.
18	Number of items	Sum of two totals in “flows with item count” line of CN 56: columns “Number of registered items” + “Number of insured items”.
19	E format (including UA, UX) Weight	Total in “flows with item count” line of CN 56 for column “E format”. This corresponds to all E format receptacles when there is format separation, or UA and UX dispatches when there is no format separation.
20	Number of items	Total in “flows with item count” line of CN 56 for column “Number of E format items”.
21	Registered items	Total in “flows with item count” line of CN 56 for column “Number of registered items”. (This is used for the calculation of the additional remuneration for registered items.)
22	Insured items	Total in “flows with item count” line of CN 56 for column “Number of insured items”. (This is used for the calculation of the additional remuneration for insured items.)
23	Total	Simple calculation for all columns: sum for all quarters and categories.
24	Table 2: Annual volumes – mail sent	All instructions provided for table 1 above apply also to table 2. The only difference is that the volumes reported in table 2 concern mail sent instead of mail received.
	Table 3: Terminal dues calculations	Page 3 of the CN 61 uses the total volumes from parts 1 (page 1) and 2 (page 2), applies rates and IPKs (if relevant) to calculate amounts, then adds up all amounts to obtain a single amount: the amount to be received. N.B. – in cases where sampling is performed, part of the information displayed in table 3 may derive from CN 54bis instead of tables 1 and 2. Typically, when mail is received mixed but sampling is performed with format separation, CN 54bis provides format-separated figures and the information appearing in CN 61 table 3 is derived from CN 54bis.
	Table 3.1: Mail received	This table provides calculations for mail received, taking the volumes from table 1 (first page of the CN 61), or from CN 54bis in case of sampling. The display rules given for “P or S format” (zones 20 to 26) apply to the whole table.

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
25	Line “P or S format”	This line provides volumes and calculations for P or S format mail. It is completed only if mail received was separated by format. When mail is not separated by format, the “Mixed mail” line (see zone 35 below) is used instead. Details are provided below (zones 26 to 31) for each column of the “P or S format” line.
26	Total weight	The total yearly weight for P or S format mail, as it appears in the “Total” line in table 1.1 for the column “P or S format” or coming from CN 54bis in cases where there is no format separation but there is sampling.
27	Rate	The rate per kilogramme for format P/S. The rate is displayed to three decimal places.
28	Amount for weight	Amount = zone 26 x zone 27, rounded to the nearest integer value.
29	IPK	If sampling was performed, the IPK resulting from sampling for this format and displayed in the CN 54bis (table 2 on the back of the form) is reported here, to four decimal places.
30	Total number of items	Number of items = zone 26 x zone 29, rounded to the nearest integer value.
31	Rate	The rate per item. The rate is displayed to three decimal places.
32	Amount for items	Amount = zone 30 x zone 31, rounded to the nearest integer value.
	Other lines	
33	G format	Amount corresponding to G format (large) mail. The instructions for completing this line are the same as for the “P or S format” line. See zones 26 to 32.
34	E format	Amount corresponding to E format (bulky) mail. The instructions for completing this line are the same as for the “P or S format” line. See zones 26 to 32. N.B. – This line is normally used only in the case of mail received without format separation when there is sampling.
35	Mixed mail	This line is used when mail received is not separated by format. The instructions for completing this line are the same as for the “P or S format” line. See zones 28 to 32. When mail is received mixed, the rate per kilogramme used is normally the default combined rate which includes the item rate. Even if there are flows with item count, the number of items is not carried over in the “Total number of items” column. The second example at the end of the document illustrates this scenario. There is an exception to the above: for group A countries, when the destination DO has asked the origin DO to separate by contents (Convention article 29.6.1.1). In that case, the rate per kg must not include the item rate, the IPK applies where relevant and the number of items is used for flows with item count.
36	With item count S format (UR)	The information comes from table 1.2 “Flows with item count”, as follows: – Total weight: from the total line, column weight for “S (P/G) format (UR)” in table 1.2

Zone	Label	Completion instructions
		– Rate (per kg): the rate for G format if mail is separated into three formats; for S/P format if mail is separated into two formats; otherwise, the rate for mixed mail – Amount for weight: total weight x rate – IPK: greyed, not to be completed – Total number of items: total number of items in table 1.2 – Rate (per item): the rate per item for E G format if mail is separated by into three formats, for P/S format if mail is separated into two formats; otherwise, the rate for mixed mail – Amount for items: total number of items x rate In cases of mail received mixed, the rate per kilogramme applied is the same as in the “Mixed mail” line (see zone 35). The same rules also apply for the number of items.
37	With item count E format	The information comes from table 1.2, “Flows with item count”, as follows: – Total weight: from the total line, column weight for “E format (including UA, UX)” in table 1.2 – Rate (per kg): the rate for E format if mail is separated in formats; otherwise, the rate for mixed mail – Amount for weight: total weight x rate – IPK: greyed, not to be completed – Total number of items: total number of items in table 1.2 – Rate (per item): the rate per item for E format if mail is separated by format; otherwise, the rate for mixed mail – Amount for items: total number of items x rate In cases of mail received mixed, the rate per kg applied is the same as in the “Mixed mail” line (see zone 35). The same rules also apply for the number of items.
38	M bags	Only the first three columns are completed: – Total weight: from table 1.1 of the CN 61 (mail received) – Rate (per kg): as defined in the Convention – Amount for weight: weight x rate
39	Registered items	Only the last three columns are completed: – Total number of items: sum from table 1.1 and table 1.2 (mail received, with/without item count) – Rate (per item): additional payment rate, as defined in the Convention – Amount for items: total number of items x rate
40	Insured items	Same as above, for insured items.
41	Total	Total amounts: for the “Amount for weight” and “Amount for items” columns, the sum of all the amounts in the previous lines of the table.

<i>Zone</i>	<i>Label</i>	<i>Completion instructions</i>
42	Table 3.2: Mail sent	The structure of this table is exactly the same as table 2.1 “Mail received”, so the instructions for zones 20 to 41 apply here. All information reported in this table corresponds to mail sent, so it refers to table 2 of the CN 61 and to the CN 54bis for mail sent (form received) from the postal partner.
	Table 4: Summary	This table simply aggregates the four total amounts from tables 3.1 and 3.2 into a single amount.
43	Mail received (table 3.1)	Repeats the total amounts for weight and for items from table 3.1, then provides the sum in the last column.
44	Mail sent (table 3.2)	Same as above, from table 3.2.
45	Amount to be received	Amount to be received = total amount for mail received – total amount for mail sent.
46	Creditor designated operator Signature	Signature of the person (postal operator representative or agent) preparing the form. If the form is generated by an IT system, the signature may be replaced by a printed name or any identifier that allows the person who generated the form to be traced.

4 Sample completed form

Two forms completed with fictitious data are provided below to illustrate a number of completion options based on the instructions.

They correspond to two scenarios:

- Scenario 1: mail exchanged separated by format
- Scenario 2: mail exchanged mixed

N.B. – In these samples, the completion information appears in blue in order to better differentiate static and dynamic information. In reality, all information is normally printed in black ink.

Scenario 1: mail exchanged separated by format

Creditor designated operator:

GRA – HELLENIC POST (ELTA)

DETAILED ACCOUNT

Terminal dues

CN 61

Date:

2028-04-04

Method of settlement

☐ Direct☒ Via UPU*Clearing

Debtor designated operator

AUA – Australian Postal Corporation

Year

2027**1. Annual volumes - mail received**

	Quarter	Mail category	P or S format	G format	E format	Mixed mail	M bags	Registered items	Insured items
1.1 Flows without item count	Q 1	A	718.0	174.6				50	
		B	502.6	131.0					
		C							
		D							
	Q 2	A	789.8	209.5				39	
		B	552.9	157.1					
		C							
		D							
	Q 3	A	868.8	251.4				48	
		B	608.2	188.6					
		C							
		D							
	Q 4	A	1 390.1	427.4				31	
		B	973.1	320.6					
		C							
		D							
	Sub-total		6 403.5	1 860.2					
	IBRS weight								
	UPU mail								
	Total		6 403.5	1 860.2				168	

	Quarter	Mail category	S (P/G) format (UR)		E format (including UA, UX)		Registered items	Insured items
			Weight	Number of items	Weight	Number of items		
1.2 Flows with item count	Q 1	A	118.0	874	332.6	605	861	13
		B			90.2	100		
		C						
		D						
	Q 2	A	111.8	801	352.5	638	792	9
		B			103.7	123		
		C						
		D						
	Q 3	A	102.5	699	375.4	571	688	11
		B			119.3	160		
		C						
		D						
	Q 4	A	124.1	910	463.1	689	902	8
		B			178.9	201		
		C						
		D						
	Total		456.4	3 284	2 015.7	3 087	3 243	41

Size 210 x 297 mm (a)

2. Annual volumes - mail sent

	Quarter	Mail category	P or S format	G format	E format	Mixed mail	M bags	Registered items	Insured items
2.1 Flows without item count	Q 1	A	763.8	194.0			46.7		
		B							
		C							
		D							
	Q 2	A	840.2	233.2			25.5		
		B							
		C							
		D							
	Q 3	A	924.2	280.3			35.8		
		B							
		C							
		D							
	Q 4	A	1 478.7	476.4			64.3		
		B							
		C							
		D							
	Sub-total		2 528.2	1 183.9					
	IBRS weight								
	UPU mail								
	Total		2 528.2	1 183.9			172.3		
	Quarter	Mail category	S (P/G) format (UR)		E format (including UA, UX)		Registered items		Insured items
			Weight	Number of items	Weight	Number of items			
2.2 Flows with item count	Q 1	A	126.1	628	843.4	359	628		
		B							
		C							
		D							
	Q 2	A	112.9	703	957.2	422	703		
		B							
		C							
		D							
	Q 3	A	101.1	600	877.1	399	600		
		B							
		C							
		D							
	Q 4	A	99.7	521	1020.0	689	521		
		B							
		C							
		D							
	Total		439.8	2 452	3 697.7	1 869	2 452		

3. Terminal dues calculations

CN 61 (page 3)

3.1 Mail received

Flow	Total weight	Rate	Amount for weight	IPK	Total number of items	Rate	Amount for items
Without item count:							
P or S format	6 403.5	3.606	23091	19.6152		0.462	58030
G format	1 860.2	3.606	6708	11.9610		0.462	10280
E format							
Mixed mail							
With item count:							
S format (UR)	456.4	3.606	1646		3 284	0.462	1517
E format	2 015.7	2.569	5178		3 087	1.142	3525
M bags							
Registered items					3 411	2.500	8528
Insured items					41	2.800	115
Total			36 623				81 995

3.2 Mail sent

Flow	Total weight	Rate	Amount for weight	IPK	Total number of items	Rate	Amount for items
Without item count:							
P or S format	2 528.2	3.434	8 682	21.1234	53 404	0.440	23 498
G format	1 183.9	3.434	4 066	13.6541	16 165	0.440	7 113
E format							
Mixed mail							
With item count:							
S format (UR)	439.8	3.434	1 510		2 452	0.440	1 079
E format	3 697.7	2.585	9 559		1 869	1.150	2 149
M bags	172.3	1.205	208				
Registered items					2 452	2.500	6 130
Insured items							
Total			24 025				39 969

4. Summary

	Amount for weight	Amount for items	Total
Mail received (table 3.1)	36 623	81 995	118 618
Mail sent (table 3.2)	24 025	39 969	63 994
Amount to be received			54 624

Creditor designated operator
Signature

PO#12345

Seen and accepted by debtor designated operator
Place, date and signature

Scenario 2: mail exchanged mixed

Creditor designated operator:

GBA – Royal Mail

DETAILED ACCOUNT

Terminal dues

CN 61

Date:

2028-04-04

Method of settlement

☐ Direct☒ Via UPU*Clearing

Debtor designated operator

BBA – Barbados Postal Service

Year

2027**1. Annual volumes - mail received**

	Quarter	Mail category	P or S format	G format	E format	Mixed mail	M bags	Registered items	Insured items
1.1 Flows without item count	Q 1	A				300.5		47	
		B							
		C							
		D							
	Q 2	A				411.0		41	
		B							
		C							
		D							
	Q 3	A				405.1		37	
		B							
		C							
		D							
	Q 4	A				467.2		52	
		B							
		C							
		D							
	Sub-total					1 583.8			
	IBRS weight								
	UPU mail								
	Total					1 583.8		177	

	Quarter	Mail category	S (P/G) format (UR)		E format (including UA, UX)		Registered items	Insured items
			Weight	Number of items	Weight	Number of items		
1.2 Flows with item count	Q 1	A			57.2	51		
		B						
		C						
		D						
	Q 2	A			63.4	50		
		B						
		C						
		D						
	Q 3	A			69.9	46		
		B						
		C						
		D						
	Q 4	A			78.9	66		
		B						
		C						
		D						
	Total				269.4	213		

Size 210 x 297 mm (a)

2. Annual volumes - mail sent

Annual volumes – mail sent										
	Quarter	Mail category	P or S format	G format	E format	Mixed mail	M bags	Registered items	Insured items	
2.1 Flows without item count	Q 1	A				162.0				
		B								
		C								
		D								
	Q 2	A				189.1				
		B								
		C								
		D								
	Q 3	A				201.1				
		B								
		C								
		D								
	Q 4	A				225.5				
		B								
		C								
		D								
	Sub-total					777.7				
	IBRS weight									
	UPU mail									
	Total					777.7				
2.2 Flows with item count	Quarter	Mail category	S (P/G) format (UR)		E format (including UA, UX)		Registered items		Insured items	
			Weight	Number of items	Weight	Number of items				
	Q 1	A	36.1	89	110.5	64	89			
		B								
		C								
		D								
	Q 2	A	32.9	77	98.6	60	77			
		B								
		C								
		D								
	Q 3	A	40.2	81	103.8	70	81			
		B								
		C								
		D								
	Q 4	A	56.7	101	120.4	102	101			
		B								
		C								
		D								
		Total		165.9	348	433.3	296	348		

3. Terminal dues calculations

CN 61 (page 3)

3.1 Mail received

Flow	Total weight	Rate	Amount for weight	IPK	Total number of items	Rate	Amount for items
Without item count:							
P or S format							
G format							
E format							
Mixed mail	1 583.8	6.767	10 718				
With item count:							
S format (UR)							
E format	269.4	6.767	1 823				
M bags							
Registered items					177	2.500	443
Insured items							
Total			12 541				443

3.2 Mail sent

Flow	Total weight	Rate	Amount for weight	IPK	Total number of items	Rate	Amount for items
Without item count:							
P or S format							
G format							
E format							
Mixed mail	777.7	6.767	5 263				
With item count:							
S format (UR)	165.9	6.767	1 123				
E format	433.3	6.767	2 932				
M bags							
Registered items					348	2.500	870
Insured items							
Total			9 318				870

4. Summary

	Amount for weight	Amount for items	Total
Mail received (table 3.1)	12 541	443	12 984
Mail sent (table 3.2)	9 318	870	10 188
Amount to be received			2 796

Creditor designated operator
Signature

PO#12345

Seen and accepted by debtor designated operator
Place, date and signature