```fortran
       subroutine  HECMW_SOLVE_SEND_RECV_33                        &
      &                 ( N, NEIBPETOT, NEIBPE, STACK_IMPORT, NOD_IMPORT, &
      &                                       STACK_EXPORT, NOD_EXPORT, &
      &                   WS,  WR,  X,  SOLVER_COMM,my_rank)

       integer(kind=kint )                     , intent(in)   ::  N
       integer(kind=kint )                     , intent(in)   ::  NEIBPETOT
       integer(kind=kint ), pointer :: NEIBPE       (:)
       integer(kind=kint ), pointer :: STACK_IMPORT(:)
       integer(kind=kint ), pointer :: NOD_IMPORT   (:)
       integer(kind=kint ), pointer :: STACK_EXPORT(:)
       integer(kind=kint ), pointer :: NOD_EXPORT   (:)
       real    (kind=kreal), dimension(:  ), intent(inout):: WS
       real    (kind=kreal), dimension(:  ), intent(inout):: WR
       real    (kind=kreal), dimension(:  ), intent(inout):: X
       integer(kind=kint )                     , intent(in)   ::SOLVER_COMM
       integer(kind=kint )                     , intent(in)   :: my_rank

!C-- SEND
       do neib= 1, NEIBPETOT
        istart= STACK_EXPORT(neib-1)
        inum  = STACK_EXPORT(neib  ) - istart
        do k= istart+1, istart+inum
              ii   = 3*NOD_EXPORT(k)
          WS(3*k-2)= X(ii-2)
          WS(3*k-1)= X(ii-1)
          WS(3*k  )= X(ii  )
        enddo

        call MPI_ISEND (WS(3*istart+1), 3*inum,MPI_DOUBLE_PRECISION,    &
      &                    NEIBPE(neib), 0, SOLVER_COMM, req1(neib), ierr)
       enddo

!C-- RECEIVE
       do neib= 1, NEIBPETOT
         istart= STACK_IMPORT(neib-1)
```

```fortran
      inum  = STACK_IMPORT(neib ) - istart
      call MPI_IRECV (WR(3*istart+1), 3*inum, MPI_DOUBLE_PRECISION,   &
  &                   NEIBPE(neib), 0, SOLVER_COMM, req2(neib), ierr)
 enddo

call MPI_WAITALL (NEIBPETOT, req2, sta2, ierr)

do neib= 1, NEIBPETOT
  istart= STACK_IMPORT(neib-1)
  inum  = STACK_IMPORT(neib ) - istart
do k= istart+1, istart+inum
   ii   = 3*NOD_IMPORT(k)
  X(ii-2)= WR(3*k-2)
  X(ii-1)= WR(3*k-1)
  X(ii  )= WR(3*k  )
enddo
enddo

call MPI_WAITALL (NEIBPETOT, req1, sta1, ierr)
deallocate (sta1, sta2, req1, req2)

end subroutine hecmw_solve_send_recv_33
```