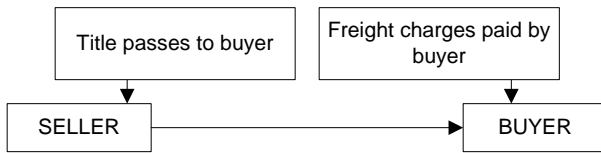


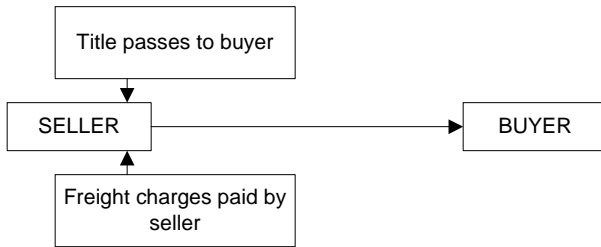
Terms of Sale by FOB "Free on Board" Point

(1) Terms of sale: FOB ORIGIN, FREIGHT COLLECT



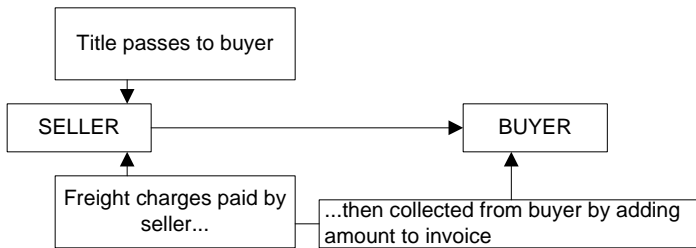
Buyer - Pays freight charges
 Buyer - Bears freight charges
 Buyer - Owns goods in transit
 Buyer - Files claims (if any)

(2) Terms of sale: FOB ORIGIN, FREIGHT PREPAID



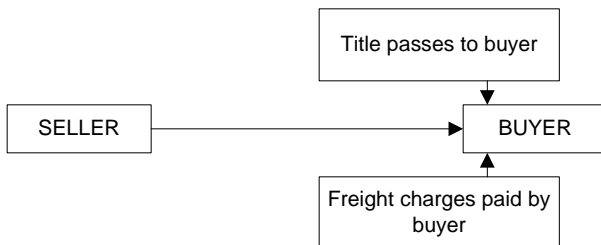
Seller - Pays freight charges
 Seller - Bears freight charges
 Buyer - Owns goods in transit
 Buyer - Files claims (if any)

(3) Terms of sale: FOB ORIGIN, FREIGHT PREPAID AND CHARGED BACK



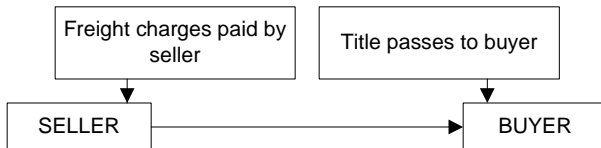
Seller - Pays freight charges
 Buyer - Bears freight charges
 Buyer - Owns goods in transit
 Buyer - Files claims (if any)

(4) Terms of sale: FOB DESTINATION, FREIGHT COLLECT



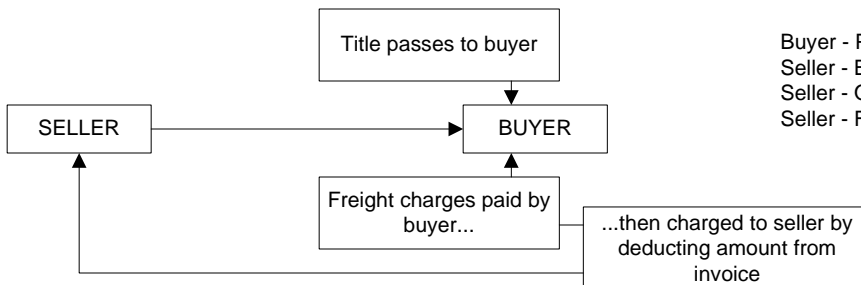
Buyer - Pays freight charges
 Buyer - Bears freight charges
 Seller - Owns goods in transit
 Seller - Files claims (if any)

(5) Terms of sale: FOB DESTINATION, FREIGHT PREPAID



Seller - Pays freight charges
 Seller - Bears freight charges
 Seller - Owns goods in transit
 Seller - Files claims (if any)

(6) Terms of sale: FOB DESTINATION, FREIGHT COLLECT AND ALLOWED



Buyer - Pays freight charges
 Seller - Bears freight charges
 Seller - Owns goods in transit
 Seller - Files claims (if any)