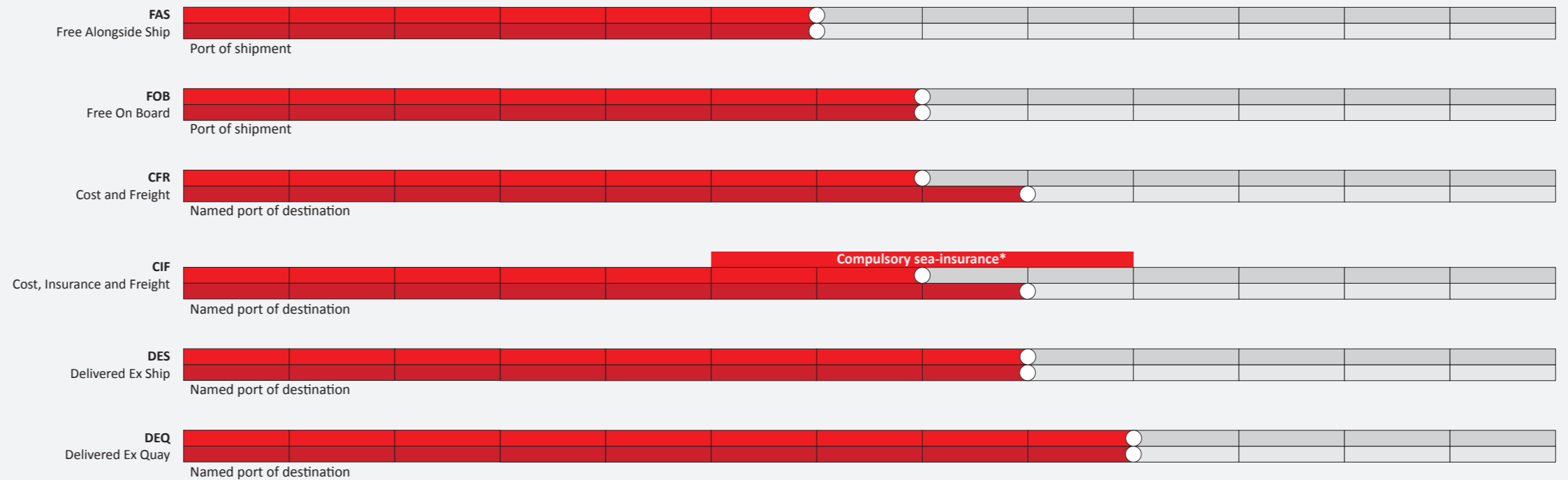


Premise or Named Place	Loading	Customs Clearance (Export)	Inland Freight	Carrier Not Unloaded	Alongside Ship Port of Landing	On-Board Vessel Port of Loading	On-Board Vessel Port of Destination	Unloaded Port of Destination	Named Destination	Customs Clearance (Import)	Inland Freight	Premise Not Unloaded
------------------------	---------	----------------------------	----------------	----------------------	--------------------------------	---------------------------------	-------------------------------------	------------------------------	-------------------	----------------------------	----------------	----------------------

All modes of transport including multimodal



Sea and inland waterway transport only



RISK
Refers to the possibility of an occurrence which could cause loss or damage to goods. Buyers and sellers purchase insurance to safeguard against risk.

COSTS
Costs specifically attributed to buyer and seller accounts must be clearly stated in sale and purchase contracts as referenced in the chosen Incoterm. If shipment is not a normal transportation of goods, then this should be specified in the contract between the buyer and seller.

SELLER'S RISK
BUYER'S RISK
SELLER'S COSTS
BUYER'S COSTS

* Terms of Insurance to be set out in contract between buyer and seller.