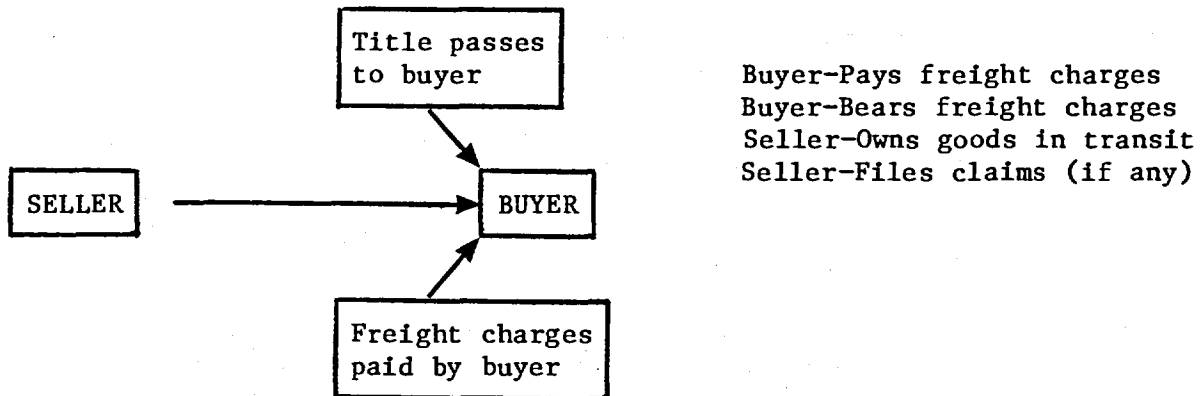
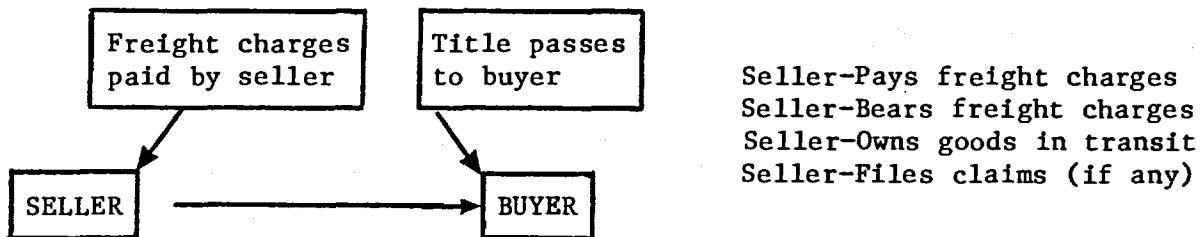


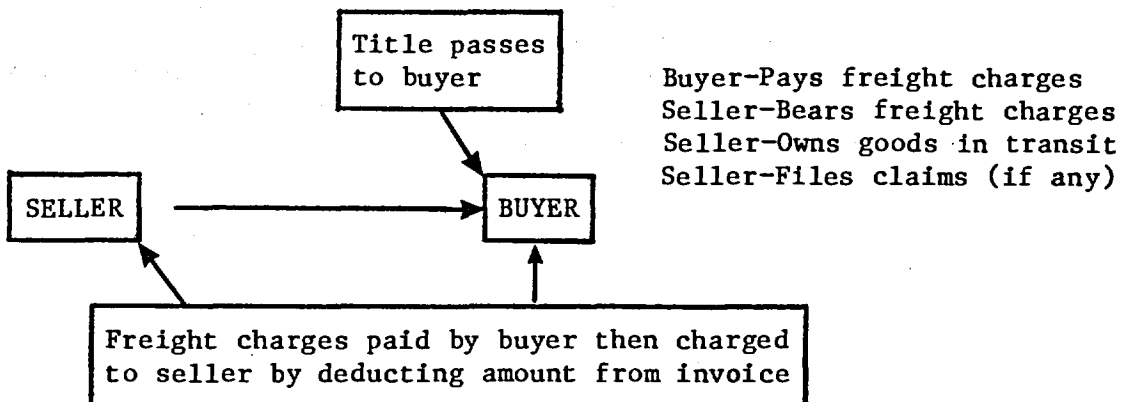
(4) Terms of Sale: F.O.B. DESTINATION, FREIGHT COLLECT



(5) Terms of Sale: F.O.B. DESTINATION, FREIGHT PREPAID (also known as C.I.F., COST, INSURANCE, FREIGHT)



(6) Terms of Sale: F.O.B. DESTINATION, FREIGHT COLLECT AND ALLOWED



For example, a New Brunswick exporter advises that all his sales to the United States are made F.O.B. Plant. However, previous experience and knowledgeable transportation and export management staff allow the shipper to advise his customers exactly how much the transportation, duty and insurance costs will