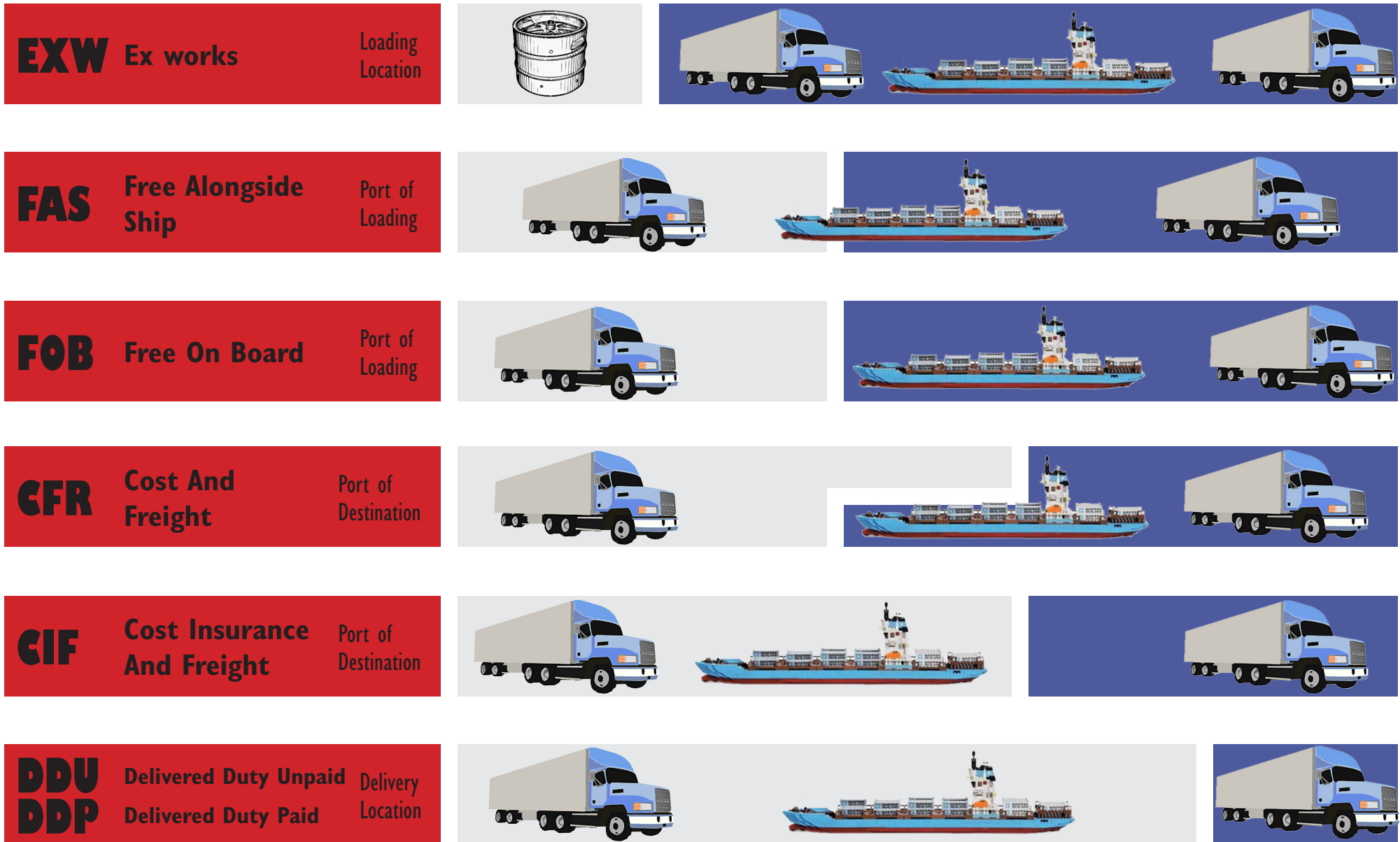


# INCOTERMS 2000: PROPORTION OF COST/RISK BETWEEN BUYER AND SELLER



SELLER'S COST/RISK

BUYER'S COST/RISK