

FOB\_TERMS,C,48  
Shipping Point, Freight Collect  
Shipping Point, Freight Allowed  
Shipping Point, Freight Prepaid and Charges Back  
Destination, Freight Collect  
Destination, Freight Prepaid  
Destination, Freight Collect and Allowed

SELLER,C,100

Pays and bears freight charges.

Pays freight charges.

Owns goods in transit and files claims.

Pays and bears freight charges, owns goods in transit, and files any claims.

Bears freight charges, owns goods in transit and files any claims.

Sheet1

BUYER,C,100

Owns goods in transit, pays and bears freight charges, and files any claims.

Owns goods in transit and files any claims.

Bears freight charges, owns goods in transit, and files claims.

Pays freight charges.

Pays freight charges.