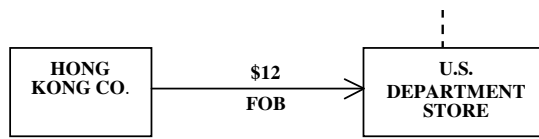


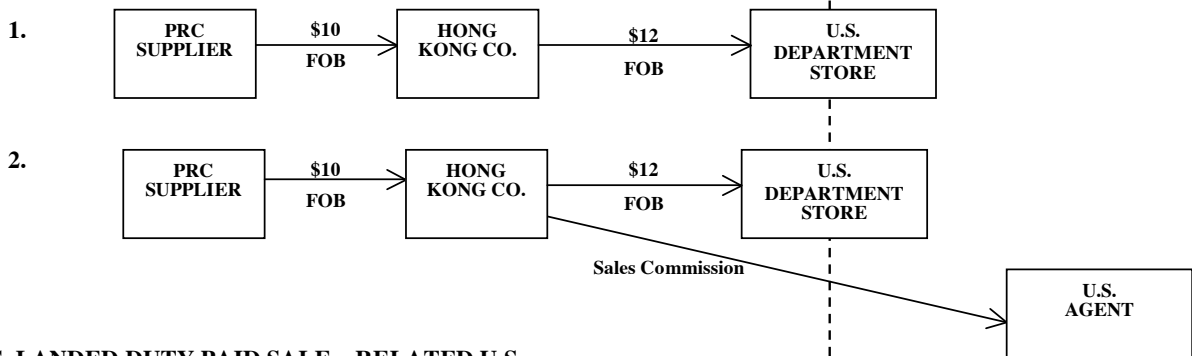
ALTERNATIVE STRUCTURES FOR SELLING PRODUCT INTO EXPORT MARKETS

U.S.

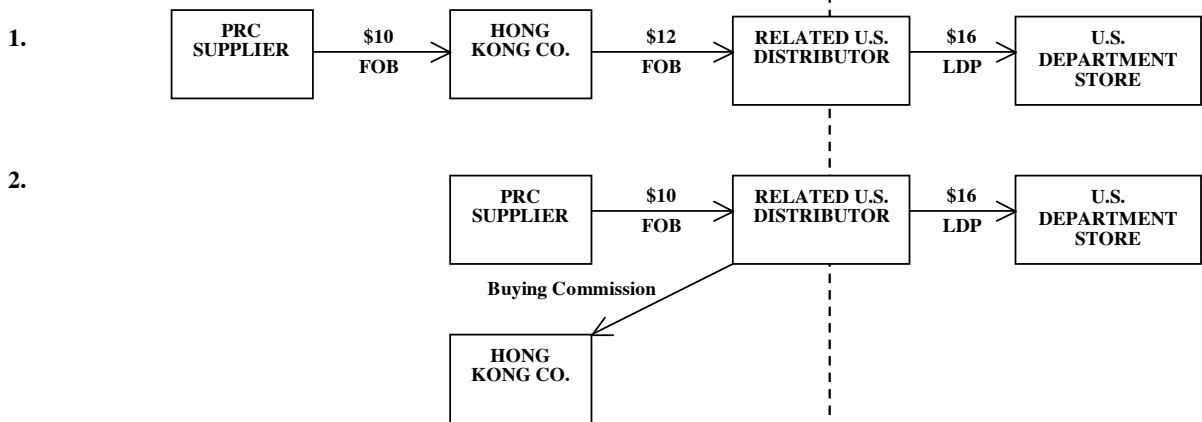
A FOB ASIA SALE – HONG KONG CO. AS MANUFACTURER



B FOB ASIA SALE – HONG KONG CO. AS TRADING COMPANY



C U.S. LANDED DUTY PAID SALE – RELATED U.S. DISTRIBUTOR SELLS TO U.S. DEPARTMENT STORE



D U.S. LANDED DUTY PAID SALE – HONG KONG CO. SELLS TO U.S. DEPARTMENT STORE

