

EXHIBIT C

CLARK EUROPE GMBH
Dr.-Alfred Herrhausen-Allee 20a
47228 Duisburg / Germany

TERMS AND CONDITIONS FOR SALE OF PARTS

I. Formation of Contract

1. All sales of the PARTS between CMHEU and DEALER are governed by these terms and conditions; conflicting purchase terms and conditions of DEALER are hereby explicitly rejected.
2. DEALER shall issue purchase orders for PARTS duly signed by an authorized representative. Any provisions of any purchase order placed by DEALER which is inconsistent with or in addition to these terms and conditions shall be null and void unless expressly accepted by CMHEU in writing. Purchase orders shall not bind CMHEU unless accepted in writing or shipment of the PARTS. The purchase order and acceptance thereto or shipment by CMHEU shall together constitute a "Sales Contract".
3. Illustration and drawings as well as any information on weight and measurements as contained in offers and advertising brochures are approximate only. CMHEU reserves the right of ownership and copyrights with respect to CMHEU's drawings and documents.
4. Collateral covenants and any representation as to the fitness of the PARTS for a specific purpose must be confirmed in writing.
5. If one or more provisions of this terms and conditions for sale should be invalid all other provisions hereof shall remain in full effect.

II. Delivery Time

1. Delivery dates are estimates only.
2. If delivery is delayed on account of acts of God, political disturbances, strikes, lock out, fire, riots or similar occurrences, delivery time shall be extended accordingly. The same applied if any of the aforementioned circumstances should occur to CMHEU's supplier and thus preventing CMHEU from maintaining the delivery time.
3. In case of a significant delay in delivery for which CMHEU shall be responsible, DEALER is entitled to cancel the contract after it has granted a period of grace. All further claims, especially claims for damages of any nature are excluded. CMHEU shall not be responsible for delivery delay due to the before mentioned circumstances, if they occur during an already existing delay in delivery.

III. Prices

Prices shall be ex-warehouse and shall not include the cost of transportation charges.

DEALER shall be responsible for all sales, duty or similar taxes arising out of the Sales Contracts.

IV. Shipment

1. Shipment is made on DEALER's account.
2. In the absence of specific shipping instructions from DEALER CMHEU may choose the means of transportation.
3. DEALER must accept all PARTS delivered to it, regardless of whether they are damaged or defective, without prejudice to its rights under clauses IV and VII.
4. DEALER agrees to accept partial deliveries.

V. Risk

Risk passes to DEALER upon shipment of the PARTS. If shipment is delayed because of circumstances beyond CMHEU's control, risk passes to DEALER when the PARTS are ready for shipment.

VI. Claim and Notice of Defects

1. Claims regarding incomplete or wrong delivery or notices of visible defects must be submitted in writing without delay not later than 14 days after arrival of the PARTS at the agreed upon place of destination, and must be sufficiently evidenced.
2. If claims or notices of defect are not submitted on time, the PARTS delivered are considered to be accepted by DEALER.
3. PARTS will not be accepted for return without CMHEU's prior approval in writing.

VII. Warranty

1. CMHEU's obligation under this warranty is primarily aimed at the replacement or - at CMHEU's sole discretion - the repair of any such part of the PARTS which on account of occurrences prior to the passage of risk has proved unfit for use or has been considerably impaired in its usability. Only if it is an established fact that repair or replacement of the PARTS is definitely not available, DEALER can require the cancellation of the purchase contract.
2. For PARTS supplied by CMHEU the same warranty period applies as the one fixed by the manufacturer or seller of the PARTS.
3. CMHEU's warranty does not cover normal wear and tear nor damages due to overloading or other misuse, neglect in maintenance and repair, climatic influences, accidents or acts of God.

4. With respect to PARTS that are not manufactured by an affiliate of CMHEU it is understood that CMHEU is liable to the extent that CMHEU may claim warranty from the respective manufacturer.
5. This warranty does not apply with respect to damage to any PARTS caused by misuse, neglect or accident, nor does this warranty apply to any PART that has been repaired or altered in any way inconsistent with CMHEU's specifications.
6. Warranty claims pending do not entitle DEALER to refuse payment or to offset.

VIII. Retention of Title

1. CMHEU reserves title to the PARTS delivered until all indebtedness, including debts originating in the future from our business relations with DEALER shall have been completely paid. If payment is made out of a foreign country, title shall pass to DEALER only when payment has been received at CMHEU's bank.
2. If DEALER resells the PARTS sold to it under retention of title, DEALER herewith assigns to CMHEU until complete discharge of DEALER indebtedness all receivable up to CMHEU's invoice amount.

IX. Payment

1. If no other terms of payment have been agreed upon, 30 days net after date of invoice. If payment is overdue, interest shall be charged without further notice in an amount equal to the rate being charged to CMHEU for overdraft bank borrowing
2. If prior to or after shipment, circumstances should transpire that affect detrimentally DEALER's solvency situation, CMHEU shall be entitled to demand adequate security or if DEALER should not meet this request to cancel the contract.
3. DEALER is entitled to withhold payment or to offset against CMHEU's payment claim because of a counter-claim only if DEALER counter-claim is uncontested by CMHEU or has been finally recognized through court action.
4. Drafts are accepted on the conditions only that they can be re-discounted with the Korean bank. If the draft cannot be rediscounted CMHEU is entitled to return all drafts received from DEALER and to demand immediate cash payment. Drafts, if accepted, are in lieu of payment only when honoured.
5. CMHEU reserves the right to credit DEALER's payments against any debt payable having originated in the business relationship with DEALER irrespective of the purpose of the payment specified by DEALER.

X. Assignment

CMHEU may assign all or part of CMHEU's rights resulting from the Sales Contracts without DEALER's consent.

XI. Place of Performance

The place of performance for both parties for all claims which may result from the Sales Contract shall be Duisburg, Germany.

XII. Jurisdiction

1. All disputes arising out of any Sales Contract shall be subject to the exclusive jurisdiction of the District Court, Duisburg, Germany and the parties agree and submit to the personal and exclusive jurisdiction and venue of this court. However, at CMHEU's sole discretion, CMHEU may bring an action before the courts at DEALER's corporate seat.
2. The validity, interpretation and performance of any Sales Contract and the rights of the parties hereunder shall be governed by and construed according to the laws of the Federal Republic of Germany, without giving effect to the UN Convention On Contracts for The International Sale Of Goods and the conflicts of law principles thereof.