

EXHIBIT 3
The Five Elements of SAS 78 and Key Factors Tailored to Customs Needs

Components	Factors
<p>1</p> <p>Control Environment</p>	<p>The company establishes and maintains an environment that supports Customs compliance, including competent personnel and an organizational structure that supports compliance.</p>
<p>2</p> <p>Risk Assessment</p>	<p>The company identifies risks to Customs compliance, analyzes them for possible effects, and designs control activities to manage those risks. The company has established clear and consistent company-wide objectives and supporting activity-level objectives relating to Customs activities.</p>
<p>3</p> <p>Control Activities</p>	<p>The company documents and implements policies and procedures and other control activities to ensure complete and accurate reporting to Customs and compliance with other Customs requirements. Procedures include the correct reporting of information for value, tariff classification, special trade programs, special duty provisions, and other Customs issues, such as quota, antidumping, and countervailing duties.</p>
<p>4</p> <p>Information and Communication</p>	<p>The company establishes and maintains processes to ensure relevant, reliable information pertaining to Customs is recorded and communicated throughout the organization to those who need it, and that information provided to Customs is complete and accurate.</p>
<p>5</p> <p>Monitoring</p>	<p>The company monitors its Customs activities to assess the quality of performance over time, and to ensure that issues and deficiencies are promptly resolved and that procedures are corrected to prevent the recurrence of any issues. Monitoring will include testing of Customs compliance on a periodic basis, results of which will be maintained for three years and provided to Customs on request.</p>

Source: Customs, Importer Self-Assessment Handbook, www.customs.gov.