EXHIBIT
COSO Framework Components and Related Principles

Component	Principle
Control Environment	1. ***Integrity and ethical values.*** Sound integrity and ethical values, particularly of top management, are developed and set the standard of conduct for financial reporting.
	2. ***Importance of board of directors.*** The board of directors understands and exercises oversight responsibility related to financial reporting and related internal control.
	3. ***Management's philosophy and operating style.*** Management's philosophy and operating style support achieving effective internal control over financial reporting.
	4. ***Organizational structure.*** The company's organizational structure supports effective internal control over financial reporting.
	5. ***Commitment to financial reporting competencies.*** The company retains individuals competent in financial reporting and related oversight roles.
	6. ***Authority and responsibility.*** Management and employees are assigned appropriate levels of authority and responsibility to facilitate effective internal control over financial reporting.
	7. ***Human resources.*** Human resource policies and practices are designed and implemented to facilitate effective internal control over financial reporting.
Risk Assessment	8. ***Importance of financial reporting objectives.*** A precondition to risk assessment is the establishment of objectives for reliable financial reporting.
	9. ***Identification and analysis of financial reporting risks.*** The company identifies and analyzes risks to the achievement of financial reporting objectives as a basis for determining how the risks should be managed.
	10. ***Assessment of fraud risk.*** The potential for material misstatement due to fraud is explicitly considered in assessing risks to the achievement of financial reporting objectives.
Control Activities	11. ***Elements of a control activity.*** Policies and procedures that enable management directives to be carried out are established and communicated throughout the company, at all levels and across all functions.
	12. ***Control activities linked to risk assessment.*** Actions are taken to address risks to the achievement of financial reporting objectives.
	13. ***Selection and development of control activities.*** Control activities are selected and developed considering their cost and their potential effectiveness in mitigating risks to the achievement of financial reporting objectives.
	14. ***Information technology.*** Information technology controls, where applicable, are designed and implemented to support achievement of financial reporting objectives.
Information and Communication	15. ***Information needs.*** Information is identified, captured, and used at all levels of a company to support the achievement of financial reporting objectives.
	16. ***Information control.*** Information relevant to financial reporting is identified, captured, processed, and distributed within the parameters established by the company's control processes to support the achievement of financial reporting objectives.
	17. ***Management communication.*** All personnel, particularly those in roles affecting financial reporting, receive a clear message from top management that both internal control over financial reporting and individual control responsibilities must be taken seriously.
	18. ***Upstream communication.*** Company personnel have an effective and nonretributive method to communicate significant information upstream in a company.
	19. ***Board communication.*** Communication exists between management and the board of directors so that both have relevant information to fulfill their roles with respect to governance and financial reporting objectives.
	20. ***Communication with outside parties.*** Matters affecting the achievement of financial reporting objectives are communicated with outside parties.
Monitoring	21. ***Ongoing monitoring.*** Ongoing monitoring processes enable management to determine whether internal control over financial reporting is present and functioning.
	22. ***Separate evaluations.*** Separate evaluations of all five internal control components enable management to determine the effectiveness of internal control over financial reporting.
	23. ***Reporting deficiencies.*** Internal control deficiencies are identified and communicated in a timely manner to those parties responsible for taking corrective action, and to management and the board as appropriate.
Roles and Responsibilities	24. ***Management roles.*** Management exercises responsibility and ownership for internal control over financial reporting.
	25. ***Board and audit committees.*** The board of directors performs its oversight responsibilities relating to the achievement of effective internal control over financial reporting.
	26. ***Other personnel.*** All company staff accept responsibility for actions that directly or indirectly impact financial reporting.