## EXHIBIT 3

existence of a warranty on home market sales, the cost of such warranty and the nonexistence of a comparable warranty on export sales to the United States.

Furthermore, we understand that Customs takes no steps to inquire of the U. S. importers of the merchandise (whose identity is, of course, known to the Bureau of Customs and whose response must be truthful under pain of criminal liability) whether their purchases were on terms, written or implied, which include the right to make returns for credit of defective merchandise or to be given credit for defective merchandise whether or not returns are made.

Apparently, the only "independent" investigation made is that of the Treasury agents in the field, which consists simply of the Treasury representatives' asking questions and recording the answers of the foreign manufacturers which, of course, are not under oath.

Such an investigation is not an investigation at all, but merely a mechanism to formalize the self-serving statements of foreign producers who are under absolutely no penal inhibitions in explaining away dumping margins by using a variety of fictional or incompletely stated responses to questions put to them by a few Treasury representatives whose duties permit only limited attention to their preparation for and conduct of the field interviews.