COST ACCOUNTING STANDARDS ARE HEREBY INCORPORATED IN THIS ORDER. IF THE SELLER IS SUBJECT TO MODIFIED CAS COVERAGE, OR IS A FOREIGN CONCERN, THEN FAR 52.230-3, "DISCLOSURE AND CONSISTENCY OF COST ACCOUNTING PRACTICES", IS INCORPORATED INTO THIS ORDER IN LIEU OF. FAR 52.230-2, "COST ACCOUNTING STANDARDS. (PER 48CFR 9903.201-2(E), FOREIGN CONCERNS ARE ONLY SUBJECT TO CAS 9904.401 AND CAS 9904.402.).