

Cost Accounting Standards Notices and Certification

Any contract in excess of \$2,000,000 resulting from this solicitation is subject to the requirements of the Cost Accounting Standards Board (CASB) except those contracts for which exemption is authorized by the Federal Acquisition Regulations (FAR).

The information provided in this notice determines the Cost Accounting Standards (CAS) requirements applicable to any resulting contract resulting from this solicitation.

Those contracts which may be exempt under the provisions of 48 CFR 9903.201-1 are also exceptions to this statement.

Part A. CERTIFICATE OF CONTRACT EXEMPTION FROM CAS COVERAGE

If Offeror's proposal exceeds the applicable CAS threshold, but Offeror claims an exemption from the requirements of Public Law 100-679 and the rules and regulations of the Cost Accounting Standards Board, as amended, check the appropriate block. Offeror certifies that:

Examine each of the sections below and complete the appropriate section

- Exemption Claimed for Small Business**
The offeror hereby claims exemption from the CAS requirements under the provisions of 48 CFR 9903.201-1(b) (3). The offeror hereby certifies that it meets the criteria for being an eligible small business concern as prescribed by the Small Business Administration (13 CFR Part 121).
- Exemption Claimed Based for Commercial Item**
The offeror hereby certifies that the prices quoted are for commercial items as defined in FAR 2.101. The offeror hereby claims exemption from the CAS requirements under the provisions of 48 CFR 9903.201-1(b) (6). The offeror further agrees to support this claim for exemption by completing and submitting the appropriate supporting documentation, as requested by FRONTGRADE
- Exemption Claimed Based on FFP Subcontract Awarded on the basis of Adequate Price Competition**
The offeror hereby claims exemption from CAS coverage based on firm fixed price contracts or subcontracts awarded on the basis of adequate price competition without the submission of certified cost and pricing data.
- Exemption Claimed for Less Than \$7.5 Million**
The offeror hereby claims exemption from CAS coverage based on contracts or subcontracts of less than \$7.5 million, and that at the time of award, the business unit or the contractor or subcontractor is not currently performing any CAS-covered contracts or subcontracts valued at \$7.5 million or

greater. The offeror hereby claims exemption from the CAS requirements under the provisions of 48 CFR 9903.201-1(b) (7).

- Exemption Claimed by a Foreign Government, its Agent or Instrumentality**
The offeror hereby claims exemption from the CAS requirements under the provisions of 48 CFR 9903.201-1(b) (4). The offeror hereby certifies that it claims exemption as a foreign government, as an agent of a foreign government, as an instrumentality of a foreign government.
- Exemption Claimed for Prices Set by Law or Regulation**
The offeror hereby certifies the prices quoted have been set by law or regulation and claims exemption from CAS requirements under the provisions of 48 CFR 9903.201-1(b) (5). The offeror further agrees to support this claim for exemption by completing and submitting the appropriate supporting documentation, as requested by FRONTGRADE
- Exemption Claimed for NATO PHM Ship Program**
The offeror hereby claims exemption from the CAS requirements under the provisions of 48 CFR 9903.201-1(b) (13).

Part B. DISCLOSURE STATEMENT, COST ACCOUNTING PRACTICES AND CERTIFICATION – FULL CAS

Any offeror submitting a proposal that, if accepted, will result in a contract subject to the requirements of the CASB must submit, must have already submitted, or must be exempt from submitting the Disclosure Statement required by Board regulation as a condition of contracting. The Disclosure Statement discloses the practices used in pricing the submitted proposal. The Disclosure Statement must be on form number CASB DS-1 or CASB DS-2, as appropriate. Forms may be obtained from the cognizant Administrative Contracting Officer (ACO)

Any offeror submitting a proposal that, if accepted, will result in a contract subject to the requirements of the CASB must submit, must have already submitted, or must be exempt from submitting the Disclosure Statement required by Board regulation as a condition of contracting. The Disclosure Statement discloses the practices used in pricing the submitted proposal. The Disclosure Statement must be on form number CASB DS-1 or CASB DS-2, as appropriate. Forms may be obtained from the cognizant Administrative Contracting Officer (ACO).

Caution: A practice disclosed in a Disclosure Statement will not, by virtue of such disclosure, be deemed to be a proper, approved, or agree-to practice for pricing proposals or accumulating and reporting contract performance cost data.

- Certificate of Concurrent Submission of Disclosure Statement**
Offeror hereby certifies that, as a part of the offer, copies of its Disclosure Statement have been submitted as follows: (i) original and one copy to the cognizant Administrative Contracting Officer (ACO) or cognizant Federal agency official authorized to act in that capacity (Federal official), as applicable, and (ii) one copy to the cognizant Federal auditor. (Disclosure must be on Form No. CASB DS-1 or CASB DS-2, as applicable. Forms may be obtained from the cognizant ACO or Federal official.)

Date of Disclosure Statement _____
 Name of ACO or Federal official where filed _____
 Address of ACO or Federal official where filed _____

Offeror further certifies that practices used in estimating costs in pricing this proposal is consistent with the cost accounting practices disclosed in its Disclosure Statement

Certificate of Previously Submitted Disclosure Statement

Offeror hereby certifies that its required Disclosure Statement was filed as follows (if filed as a prime contractor, a previously submitted statement will have been filed with Offeror's cognizant Administrative Contracting Officer (ACO); if filed as a subcontractor, with Offeror's cognizant ACO or the ACO of a prime contract customer):

Date of Disclosure Statement _____
 Name of ACO or Federal official where filed _____
 Address of ACO or Federal official where filed _____

Offeror further certifies that the practices used in estimating costs in pricing this proposal are consistent with the cost accounting practices disclosed in its applicable Disclosure Statement.

Certificate of Monetary Exemption

Offeror hereby certifies that Offeror, together with all divisions, subsidiaries, and affiliates under common control, did not receive net awards of negotiated prime contracts and subcontracts subject to CAS totaling \$50 million or more in the cost accounting period immediately preceding the period in which this proposal was submitted. Offeror further certifies that if its status changes before an award resulting from this proposal, Offeror will advise FRONTGRADE immediately.

Certificate of Interim Exemption

Offeror hereby certifies that (i) Offeror first exceeded the monetary exemption for disclosure, \$50 million, in the cost accounting period immediately preceding the period in which this offer was submitted and (ii) in accordance with 48 CFR 9903.202-1, Offeror is not yet required to submit a Disclosure Statement. Offeror further certifies that if an award resulting from this proposal has not been made within 90 days after the end of that period, Offeror will immediately submit a revised certificate to FRONTGRADE, in the form specified under subparagraphs (1) or (2) of Part I this provision, as appropriate, to verify submission of a completed Disclosure Statement

The offeror further certifies that if such status changes before an award resulting from this proposal, the offeror will immediately advise FRONTGRADE and the cognizant contracting officer or ACO.

Part C. ELIGIBILITY FOR MODIFIED COST ACCOUNTING STANDARDS COVERAGE

The offeror may not claim eligibility for modified CAS coverage if the proposal is expected to result in the award of a CAS-covered contract of \$50,000,000 or more. In addition, the offeror may not claim eligibility for modified CAS coverage if, during its current cost accounting period, the offeror has been awarded a single CAS-covered prime contract or subcontract of \$50,000,000 or more.

The offeror may be eligible to use the modified provisions of 48 CFR, 9903.201-2(b) and FAR 30.201-2 (b) and may elect to claim this eligibility. If the offeror is eligible for modified CAS coverage, the resulting contract is subject to the Disclosure and Consistency of Cost Accounting Practices clause (FAR 52.230-3) in lieu of the Cost Accounting Standards clause (FAR 52-230-2)

- Check this box if claiming eligibility for modified CAS coverage of any contract resulting from this proposal**

The offeror hereby claims an exemption from the Cost Accounting Standards clause under the provisions of 48 CFR 9903.201-2(b).

The offeror hereby certifies that it is eligible for use of the Disclosure and Consistency of Cost Accounting Practices clause for the following reasons:

- During the cost accounting period immediately preceding the period in which this proposal was submitted, the offeror received less than \$50,000,000 in awards of CAS-covered prime contracts and subcontracts.

The offeror further certifies that if such status changes before an award resulting from the proposal, it will immediately advise FRONTGRADE and the cognizant contracting officer or ACO.

Part D. EDUCATIONAL INSTITUTIONS

The offeror may not claim eligibility for modified CAS coverage if the proposal is expected to result in the award of a CAS-covered contract of \$50,000,000 or more. In addition, the offeror may not claim eligibility for modified CAS coverage if, during its current cost accounting period, the offeror has been awarded a single CAS-covered prime contract or subcontract of \$50,000,000 or more.

- Educational Institutions**
- Offeror hereby claims an exemption from the Cost Accounting Standards clause (FAR 52.230-2) under the provisions of 48 CFR 9903.201-2(c) and certifies that the Offeror is eligible for use of the Cost Accounting Standards – Educational Institution clause (52.230-5). Offeror further certifies that it will not use a Federally Funded Research and Development Center (FFRDC) operated by it to perform the work for this contract.

Part D. FOREGIN CONCERNS

The offeror may claim exemption from Full CAS eligibility for FOREGIN CONCERNS. Any resulting contract must comply with Consistency in Estimating, Accumulating, and Reporting Costs, CAS 401, and Consistency in Allocating Costs Incurred for the Same Purpose, CAS 402

FOREGIN CONCERNS

Offeror hereby claims an exemption from the Cost Accounting Standards clause (FAR 52.230-2) under the provisions of 48 CFR 9903.201-1(b)(4) and 48 CFR 9903.201-2(e) and certifies that it is a foreign concern that is not a foreign government or an agent or instrumentality thereof, is eligible for use of the Disclosure and Consistency of Cost Accounting Practices - Foreign Concerns clause (FAR 52.230-4) and that any resultant contract shall comply with Consistency in Estimating, Accumulating, and Reporting Costs, CAS 401, and Consistency in Allocating Costs Incurred for the Same purpose, CAS 402

Part E. ADDITIONAL COST ACCOUNTING STANDARDS APPLICABLE TO EXISTING CONTRACTS

Unless the contract is exempt under 48 CFR 9903.201-1 and 9903.201-2, the provisions of 48 CFR Part 9903 are incorporated herein by reference and the offeror, in connection with this contract, shall comply with all CAS, including any modifications and interpretations indicated thereto contained in 48 CFR Part 9904, in effect on the date of award of this contract or, if the offeror has submitted certified cost or pricing data, on the date of final agreement on price as shown on the offeror's signed certificate of current cost or pricing data. The offeror shall also comply with any CAS (or modifications to CAS) which hereafter become applicable to a contract or subcontract of the offeror. Such compliance shall be required prospectively from the date of applicability to such contract or subcontract

Offeror shall indicate, by checking the appropriate block, whether award of the contemplated contract would, in accordance with FAR 52.230-2(a)(3) Cost Accounting Standards or 52.230-5(a)(3), Cost Accounting Standards – Educational Institution, as applicable, require a change in established cost accounting practices affecting existing contracts and subcontracts.

Yes (Explain Change)

No

Note: If the offeror checks "Yes" above and is awarded the contract resulting from this proposal, the offeror will be required to comply with the requirements of paragraphs (a)(i), (b), and (c) of the Administration of Cost Accounting Standards clause

Part F. AUTHORIZED SIGNATURE

By signing below, Offeror certifies that the information provided herein is accurate

Signature: _____

Company: _____

Print name: _____

Title: _____

Date: _____

RFQ/RFP/Proposal Number: _____