



Policy: Government Contract Reporting

Policy No.: 1312

Responsible Officer: Senior VP Finance and CFO

The Company has significant contracts with the U.S. Government. As such, the Company is subject to the Cost Accounting Standards ("CAS") that are established by the CAS Board ("CASB") and set forth in the Federal Acquisition Regulation. CAS establishes accounting practices that are to be followed by government contractors and specifies appropriate criteria for selecting methods of estimating, accumulating and reporting costs.