

**COST ACCOUNTING STANDARDS BOARD  
DISCLOSURE STATEMENT  
REQUIRED BY PUBLIC LAW 100-679**

**PART IV - INDIRECT COSTS**

**NAME OF REPORTING UNIT**

Item No.	Item description
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4.6.0	<p><b><u>Independent Research and Development (IR&amp;D) and Bid and Proposal (B&amp;P) Costs.</u></b> Definitions of and requirements for the allocation of IR&amp;D and B&amp;P costs are contained in 48 CFR 9904.420. The full rate of all allocable manufacturing, engineering, and/or other overhead is applied to IR&amp;D and B&amp;P costs as if IR&amp;D and B&amp;P projects were under contract, and the "burdened" IR&amp;D and B&amp;P costs are: (Mark appropriate line(s).)</p>
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- A.  Allocated to Federal contracts or similar cost objectives by means of a composite pool with G&A expenses.
- B.  Allocated to Federal contracts or similar cost objectives by means of a separate pool.
- C.  Transferred to the corporate or home office level for reallocation to the benefiting segments.
- Y.  Other 1/
- Z.  Not applicable

4.7.0	<p><b><u>Cost of Capital Committed to Facilities.</u></b> In accordance with instructions for Form CASB-CMF, undistributed facilities capital items are allocated to overhead and G&amp;A expense pools: (Mark one.)</p>
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- A.  On a basis identical to that used to absorb the actual depreciation or amortization from these facilities; land is assigned in the same manner as the facilities to which it relates.
- B.  On a basis not identical to that used to absorb the actual depreciation or amortization from these facilities. (Describe on a continuation sheet the difference for each step of the allocation process.)
- C.  By the "alternative allocation process" described in instructions for Form CASB-CMF.
- Z.  Not applicable.

1/ Describe on a Continuation Sheet.