

**Government Contracts General Flowdowns for
Commercial Products and Services (as defined in FAR 2.101)**

1. SUPPLEMENTAL NATURE OF PROVISIONS The terms and conditions included in these General Flowdowns are in addition to, and not in lieu of, any other terms contained in the Purchase Order or other Agreement between the Parties (the "Agreement"). In the event of a conflict between these provisions and the Agreement provisions, these provisions shall control. The term "Order" is used herein to refer to Purchase Orders, whether independently issued or issued under an Agreement. The term "FDBU" shall mean FUJIFILM Diosynth Biotechnologies U.S.A., Inc. and the term "FDBT" shall mean FUJIFILM Diosynth Biotechnologies Texas, LLC.

2. TERMS AND CONDITIONS

2.1. Allowable Costs and Payment

2.1.1 *Travel Costs (Applies to Orders for Services)*

Unless otherwise indicated in the Order, all Seller travel must be pre-approved by Buyer's Authorized Representative. Reimbursement of Seller's approved travel shall be limited to rates or amounts considered reasonable, allowable, and subject to the documentation requirements as defined in FAR 31.205-46. Reimbursement shall not exceed the rates and expenses allowed by Government travel regulations. Authorized reimbursable travel costs shall be billed at actual cost which shall exclude any additional burdens/indirect costs.

2.1.2 *Overpayments*

If Seller becomes aware of a duplicate contract financing or invoice payment or that the Government, through Buyer, has otherwise overpaid on a contract financing or invoice payment, the Seller shall:

- i. Remit the overpayment amount to Buyer along with a description of the overpayment including the— A) Circumstances of the overpayment (e.g., duplicate payment, erroneous payment, liquidation errors, date(s) of overpayment); (B) Affected contract number and delivery order number, if applicable; (C) Affected contract line item or subline item, if applicable; and (D) Seller point of contact.
- ii. Provide a copy of the remittance and supporting documentation to Buyer.

2.2. Records Retention / Comptroller Examination of Record

Seller shall comply with the provisions of this paragraph (d) if this Order was awarded using other than sealed bid, is in excess of the simplified acquisition threshold, and does not contain the clause at 52.215-2, Audit and Records -- Negotiation.

(1) Buyer, the Comptroller General of the United States, or an authorized representative of either, shall have access to and right to examine any of the Seller's directly pertinent records involving transactions related to this Order.

(2) Seller shall make available at its offices at all reasonable times the records, materials, and other evidence for examination, audit, or reproduction, until 3 years after final payment under this Order or for any shorter period specified in FAR Subpart 4.7, Contractor Records Retention, of the other clauses of this Order. If this Order is completely or partially terminated, the records relating to the work terminated shall be made available for 3 years after any resulting final termination settlement. Records relating to appeals under the disputes clause or to litigation or the settlement of claims arising under or relating to this contract shall be made available until such appeals, litigation, or claims are finally resolved.

(3) As used in this clause, records include books, documents, accounting procedures and practices, and other data, regardless of type and regardless of form. This does not require the Seller to create or maintain any record that the Seller does not maintain in the ordinary course of business or pursuant to a provision of law.

2.3. **Affirmative Action Requirements**

In accordance with Affirmative Action Efforts notification(s), the parties hereby incorporate the requirements of 41 C.F.R. §§ 60-1.4(a), 29 C.F.R. Part 471, Appendix A to Subpart A, 41 C.F.R. §§ 60-300.5(a)ii and 41 C.F.R. §§ 60-741.5(a), if applicable, summarized in bold text below.

Buyer and Seller shall abide by the requirements of 41 C.F.R. §§ 60-1.4(a), 60-300.5(a) and 60-741.5(a). These regulations prohibit discrimination against qualified individuals based on their status as protected veterans or individuals with disabilities, and prohibit discrimination against all individuals based on their race, color, religion, sex, sexual orientation, gender identity, or national origin. Moreover, these regulations require that covered prime contractors and subcontractors take affirmative action to employ and advance in employment individuals without regard to race, color, religion, sex, sexual orientation, gender identity, national origin, protected veteran status or disability.

2.4. **Stop Work**

Buyer may require Seller to stop or delay performance of all or part of the work at any time by written notice. Upon receipt of the notice, Seller shall immediately comply with its terms and take all reasonable steps to avoid incurring any additional costs allocable to such work. Buyer's Authorized Representative shall provide instructions to Seller on how the work performance shall be modified or terminated and if required, shall issue a modification detailing the final resolution.

After the end of the period of work stoppage or delay, Seller may assert a claim for equitable adjustment in the delivery schedule or Order price or other contractual issues affected by the work stoppage or delay. Seller shall provide such claim to Buyer within ten (10) days after the end of the period of work stoppage or delay. The parties agree to negotiate in good faith to resolve any such claims.

2.5. **Termination for Convenience**

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Buyer reserves the right, at any time, in its own best interest and without liability, to terminate this Order in whole or in part by written notice of termination for convenience to Seller. Buyer shall pay Seller only for supplies/services satisfactorily delivered and accepted up to the date of termination, at the price indicated in the Order.

2.6. **Representations and Certifications**

Seller hereby represents and certifies that:

- (a) neither it, nor any of its principals, is presently debarred, suspended, proposed for debarment or otherwise declared ineligible for participating in any federal or state procurement action by any federal, state, or local government or agency;
- (b) it has not, within the last three years, been convicted of, or had a civil judgment rendered against it, for any of the following: (1) the commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a federal, state or local government contract or agreement; (2) a violation of federal or state antitrust statutes relating to the submission or offers; or (3) the commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, tax evasion, or receiving stolen property;
- (c) its performance pursuant to this Order will not breach any agreement that it has with another party and there is no other contract or duty on its part now in existence inconsistent with the performance of its obligations pursuant to this Order;
- (d) it will comply with all applicable Federal laws and regulations regarding ethics in public acquisitions and procurement and performance of contracts;
- (e) it has not made or solicited and will not make or solicit kickbacks in violation of FAR 52.203-7 or the Anti-Kickback Act of 1986 (41 USC 51-58);
- (f) (1) no Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress on his or her behalf in connection with the awarding of this Order; (2) if any funds other than Federal appropriated funds (including profit or fee received under a covered Federal transaction) have been paid, or will be paid, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress on his or her behalf in connection with this Order, the Seller shall complete and submit, with its offer, OMB standard form LLL, Disclosure of Lobbying Activities, to the Contracting Officer; and (3) he or she will include the language of this certification in all subcontract awards at any tier and require that all recipients of subcontract awards in excess of \$100,000 shall certify and disclose accordingly (the definitions and prohibitions contained in the clause at FAR 52.203-12, Limitation on Payments to Influence Certain Federal Transactions, included in this solicitation, are hereby incorporated by reference in this paragraph of this certification); and

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- (g) (i) if Seller has participated in a previous contract or subcontract subject to the Equal Opportunity clause (FAR 52.222-26) Seller has filed all required compliance reports, and (ii) that representations indicating submission of required compliance reports, signed by proposed subcontractors, will be obtained before subcontract awards.

2.7. Disputes—Government Contracts and Governing Law

- (a) Any reference to “Disputes” in any applicable FAR Clause contained herein shall mean this paragraph, Disputes -- Government Contracts.
- (b) Any dispute arising under this Order relating to any decision of the Contracting Officer under the prime contract shall be resolved in accordance with this provision. All other disputes will be resolved by the Disputes and Governing Law Section of the Order.
- (c) Notwithstanding any other provisions in this Order, any decision of the Contracting Officer under the prime contract which binds Buyer shall bind both Buyer and Seller to the extent that it relates to this Order, provided that:
 - i. Buyer notifies with reasonable promptness the Seller of such decision; and
 - ii. Buyer, at its sole discretion, authorizes in writing the Seller to appeal in the name of the Buyer such decision at its own expense; or
 - iii. If Buyer should appeal such decision, Buyer at its sole discretion offers to the Seller the opportunity at its own expense to join Buyer in such appeal.
- (d) Any decision upon such appeal, when final, shall be binding upon the Seller and Seller shall have no recourse against Buyer for any damages that allegedly resulted from the decision of the Contracting Officer.
- (e) The Seller shall keep Buyer informed of any appeal it makes by providing copies of all pertinent documents to Buyer.
- (f) Pending resolution or settlement of any dispute arising under this Order, Seller will proceed diligently as directed by Buyer with the performance of this Order.
- (g) Nothing in this Section 2.7 nor any authorization or offer that may be made shall be deemed to constitute acceptance or acknowledgment by Buyer of the validity of Seller’s claim or any part thereof, nor be deemed to limit or in any way restrict Buyer from taking any actions, including available remedies, it deems appropriate to protect its own interests.
- (h) Any provision in this Order that is: (i) incorporated in full text or by reference from the Federal Acquisition Regulation (FAR) or; (ii) incorporated in full text or by reference from any agency regulation that implements or supplements the FAR or; (iii) that is substantially based on any such agency regulation or FAR provision, shall

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be construed and interpreted according to the federal common law of government contracts as enunciated and applied by federal judicial bodies, boards of contracts appeals, and quasi-judicial agencies of the United States Government.

2.8. Furnished Property

- (a) Furnished Property, if any, shall be used only for the performance of this Order. Title to Furnished Property shall remain in the name of Buyer or its Customer. Seller shall clearly mark (if not so marked upon receipt of possession) all Furnished Property to show proper ownership. Seller shall, at its expense, manage, maintain, and preserve Furnished Property in accordance with commercially reasonable practices. Unless otherwise expressly provided in the Order, Seller assumes the risk of, and shall be responsible for, any loss of or damage to Furnished Property delivered to Seller under the Order, less reasonable wear and tear.
- (b) For Furnished Property owned by the U.S. Government, the clause at FAR 52.245-2 applies and is incorporated by reference as if fully set forth herein. Except as used therein "Government" means "Buyer" except in the phrases "Government Furnished Property" and "Government Property" and in references to Government title to property. "Contracting Officer" means "Buyer" and "Contractor" means "Seller." FAR 52.245-2 shall control any conflicting terms between FAR 52.245-2 and this Section 2.8.

2.9. Risk of Loss

- (a) Risk of loss or damage to any items to be provided by Seller as part of the work due hereunder to Buyer or its Customers shall remain with Seller until delivered to Buyer at the location designated by Buyer.
- (b) Notwithstanding clause (a) above, the risk of loss or damage to articles which fail to conform so as to give a right of rejection shall remain with Seller until cure or final acceptance at which time clause (a) above shall apply.

2.10. Warranty

- (a) Seller warrants and implies that the items delivered hereunder are merchantable and fit for use for the particular purpose described in this Order.
- (b) Any warranty entitlements, whether or not specifically identified herein, shall inure to the benefit of both Buyer and Buyer's customers. As used in this Order, Buyer's customer(s) shall include its direct and indirect customers such as direct sale end-users, higher-tier subcontractors, prime contractors and the ultimate user under relevant prime contract(s).

2.11. Changes

- (a) To the extent the government or Buyer's prime contractor in writing directs a change to contract performance which changes the scope of work of the SUBCONTRACT, the Seller agrees to perform that change and is entitled to an equitable adjustment to its

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contract for the costs and time resulting therefrom. Additionally upon mutual agreement, Buyer and Seller may, at any time, by mutual execution of a Change Order make changes within the general scope of this Agreement in any one or more of the following: (i) description of services; (ii) drawings, designs, or specification; (iii) method of shipping or packing; (iv) place of inspection, acceptance, or point of delivery; (v) time of performance; and (vi) place of performance.

- (b) If any change causes an increase or decrease in the cost of, or the time required for, performance of any part of this Agreement, Buyer and Seller shall agree on an adjustment to the price and/or delivery schedule in a Change Order.
- (c) Seller must assert its right to an equitable adjustment under this clause within ten (10) days from the date of signature of the written Change Order by Buyer and Seller.
- (d) Failure to agree to any adjustment shall be resolved in accordance with the "Disputes" clause of this Agreement.

2.12.

- (a) Seller agrees that upon the reasonable request of Buyer it will negotiate in good faith with Buyer amendments to this Agreement to incorporate additional provisions herein or to change provisions hereof, as required in order to comply with the provisions of the applicable Prime Contract or with the provisions of amendment to such Prime Contract. If any amendment to this Agreement causes an increase or decrease in the cost of, or the time required for, performance of any part of the Seller'S work under this Agreement, Seller' may assert its right to an equitable adjustment pursuant to the "Changes" clause of this Agreement

2.13. Defense Priority Rating If so identified, this Order is a "rated order" certified for national defense use, and Seller shall follow all the requirements of the Defense Priorities and Allocation System Regulation (15 C.F.R. Part 700).

3. STATUTORY AND REGULATORY FLOWDOWNS

The requirements of the FAR and other agency clauses and federal statutes cited throughout this Order and these General Flowdowns are incorporated herein by reference with full force and effect, as if set forth in full text. If no effective date is provided, the effective version of each clause shall be the same version as that which appears in Buyer's prime contract with the federal government in addition to its current higher-tier contract. If any of the clauses are not applicable by their terms they shall be self-deleting. Whenever said clauses include a requirement for the resolution of disputes between the parties in accordance with the "Disputes" clause herein, the dispute shall be disposed of in accordance with the disputes provisions of these General Flowdowns and then the Order.

In all clauses listed herein, terms shall be revised to suitably identify the party to establish Seller's obligations to Buyer and to the Government, and to enable Buyer to meet its obligations under its higher-tier contract.

Without limiting the generality of the foregoing, the term, "Contracting Officer" means "Buyer's Authorized Representative," "Contractor" shall mean "Seller," "Subcontractor" shall mean "Seller's Subcontractor" under this Order, "Contract" means this Order, and "Government" means "Buyer." However, the words "Government" and "Contracting Officer" do not change: (1) when a right, act,

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authorization or obligation can be granted or performed only by the Government or the Prime Contract Contracting Officer or duly authorized representative, for example in FAR 52.227-1 or FAR 52.227-2; and (2) when title to property is to be transferred directly to the Government.

3.1. CLAUSES APPLICABLE TO ALL ORDERS, AS INDICATED, REGARDLESS OF DOLLAR VALUE:

FAR Reference	Clause Name	Applicability	Applicable FUJIFILM Diosynth Entity
52.203-3	Gratuities		FDBU and FDBT
52.204-9	Personal Identity Verification of Contractor Personnel	Applies when contract performance requires Seller to have routine physical access to a Federally-controlled facility and/or routine access to a Federally-controlled information system.	FDBT
52.212-4(a)	Contract Terms and Conditions – Commercial Items (Inspection/Acceptance)		FDBU and FDBT
52.212-4(c)	Contract Terms and Conditions – Commercial Items (Changes)		FDBU and FDBT
52.212-4(f)	Contract Terms and Conditions – Commercial Items (Excusable Delays)		FDBU and FDBT
52.212-4(h)	Contract Terms and Conditions – Commercial Items (Patent Indemnity)		FDBU and FDBT
52.212-4(m)	Contract Terms and Conditions – Commercial Items (Termination for Cause)		FDBU and FDBT
52.219-8	Utilization of Small Business Concerns	If the Order (except Orders to small business concerns) exceeds \$700,000 (\$1.5 million for construction of any public facility), Seller must include 52.219-8 in lower tier subcontracts that offer subcontracting opportunities.	FDBU and FDBT
52.222-19	Child Labor—Cooperation With Authorities and Remedies (JUL 2010)	Applies to Orders for the delivery of supplies and products.	FDBT
52.222-33	Notice of Requirement for Project Labor Agreement	Applies to Orders related to large-scale construction projects.	FDBT

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52.222-41	Service Contract Act of 1965 (Nov 2007)	Applies if the Order is subject to the Service Contract Labor Standards statute.	FDBT
52.222-50	Combating Trafficking in Persons (22 U.S.C. chapter 78 and E.O. 13627)		FDBU
	Alternate I (22 U.S.C. chapter 78 and E.O. 13627)		FDBT
52.222-54	Employment Eligibility Verification	Applicable to services and construction Orders that: (1) exceed \$3,000; and (2) include work performed in the United States. This clause does not apply to Orders for commercial services that are (a) part of the purchase of a Commercially Available Off the Shelf (COTS) item (or an item that would be a COTS item, but for minor modifications) (b) performed by the COTS provider, and (c) are normally provided for that COTS item.	FDBU and FDBT
52.222-55	Minimum Wages Under Executive Order 13658	Applies if FAR 52.222-41 applies.	FDBT
52.223-1	Biobased Product Certification	Applies if FAR 52.223-2 applies.	FDBT
52.223-2	Affirmative Procurement of Bio-based products under Services and Construction Contracts	Applies to service or construction Orders, unless the contract will not involve the use of USDA-designated items at http://www.biopreferred.gov or 7 CFR Part 3201.	FDBT
52.223-3	Hazardous Material Identification and Material Safety Data	Applies if the Order will require the delivery of hazardous materials as defined in FAR 23.301.	FDBU
	Alternate I	Applies if the Order is awarded by an agency other than the Department of Defense.	FDBU
52.223-4	Recovered Material Certification	Applicable to Orders that require the delivery or specify the use of EPA-designated items. This clause does not apply to the purchase of a Commercially Available Off the Shelf (COTS) items.	FDBT
52.232-40	Providing Accelerated Payments to Small Business Subcontractors	Applies if Seller is a small business.	FDBT

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52.244-2	Subcontracts		FDBT
52.244-6	Subcontracts for Commercial Items	Applies to any commercial item subcontracts funded by Government funds.	FDBU and FDBT
52.247-64	Preference for Privately Owned U.S.-Flag Commercial Vessels (46 U.S.C. App. 1241 and 10 U.S.C. 2631)		FDBT

3.2. CLAUSES ALSO APPLICABLE TO ORDERS OVER \$10,000 (OR THE DOLLAR THRESHOLD IN EFFECT AS OF THE DATE OF THE PRIME CONTRACT):

FAR Reference	Clause	Explanation/Applicability	Applicable FUJIFILM Diosynth Entity
52.222-21	Prohibition of Segregated Facilities	Not applicable to work performed outside the U.S. by employees recruited outside the U.S.	FDBT
52.222-26	Equal Opportunity	Not applicable to work performed outside the U.S. by employees recruited outside the U.S.	FDBU and FDBT
52.222-29	Notification of Visa Denial	Applies to Orders that include FAR 52.222-26, if the Seller is required to perform in or on behalf of a foreign country	FDBT
52.222-40	Notification of Employee Rights Under the National Labor Relations Act	This clause applies only if this Order will be performed wholly or partially in the U.S.	FDBT

3.3. CLAUSES ALSO APPLICABLE TO ORDERS OVER \$15,000 (OR THE DOLLAR THRESHOLD IN EFFECT AS OF THE DATE OF THE PRIME CONTRACT):

FAR Reference	Clause	Explanation/Applicability	Applicable FUJIFILM Diosynth Entity
52.222-36	Equal Opportunity for Workers with Disabilities	Applies only to "employment activities within the U.S." as defined in 41 CFR 60-250.4(a)(4).	FDBU and FDBT

3.4. CLAUSES ALSO APPLICABLE TO ORDERS OVER \$100,000 (OR THE SIMPLIFIED ACQUISITION DOLLAR THRESHOLD IN EFFECT AS OF THE DATE OF THE PRIME CONTRACT):

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FAR Reference	Clause	Explanation/Applicability	Applicable FUJIFILM Diosynth Entity
52.203-6	Restrictions on Subcontractor Sales to the Government		FDBT
	Alternate I	Applies to the acquisition of commercial items.	FDBU
52.203-7	Anti-Kickback Procedures		FDBU and FDBT
52.222-35	Equal Opportunity for Veterans	Applies only to "employment activities within the U.S." as defined in 41 CFR 60-250.4(a)(3).	FDBU and FDBT
52.222-37	Employment Reports on Veterans	Applies if 52.222-35 is applicable.	FDBT
52.222-39	Notification of Employee Rights (Nov 2004)		FDBU and FDBT
52.232-17	Interest		FDBT

3.5. ALSO APPLICABLE TO ORDERS OVER \$5,000,000 (OR THE DOLLAR THRESHOLD IN EFFECT AS OF THE DATE OF THE PRIME CONTRACT):

FAR Reference	Clause	Explanation/Applicability	Applicable FUJIFILM Diosynth Entity
52.203-13	Contractor Code of Business Ethics and Conduct	Applicable if this Order has a value in excess of \$5,000,000 and a performance period of more than 120 days. All disclosures of violation of the civil False Claims Act or of Federal criminal law made under this clause shall be directed to the agency Office of the Inspector General, with a copy to the Contracting Officer.	FDBU and FDBT

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4. SUPPLEMENTAL NATURE OF PROVISIONS The terms and conditions included in these General Flowdowns are in addition to, and not in lieu of, the terms contained in Sections 1-3 above, in the Purchase Order, or in another Agreement between the Parties (the "Agreement"). In the event of a conflict between these provisions and the provisions of Sections 1-3 above, these provisions shall control. The term "Order" is used herein to refer to Purchase Orders, whether independently issued or issued under an Agreement. The term "FDBU" shall mean FUJIFILM Diosynth Biotechnologies U.S.A., Inc. and the term "FDBT" shall mean FUJIFILM Diosynth Biotechnologies Texas, LLC.

5. TERMS AND CONDITIONS

5.1. Termination for Convenience

Buyer reserves the right, at any time, in its own best interest and without liability, to terminate this Order in whole or in part by written notice of termination for convenience to Seller. In the event of termination for convenience by Buyer, Seller shall be reimbursed for actual, reasonable, substantiated and allocable costs, plus a reasonable profit for work performed to date of termination, in accordance with FAR 52.249-2. Any termination settlement proposal shall be submitted to Buyer promptly, but no later than sixty (60) days from the effective date of the termination. In no event shall the amount of any settlement be in excess of the Order funded value. Buyer may take immediate possession of all goods, complete or incomplete, and all products resulting from services upon written notice of termination to Seller.

5.2. Place of Manufacture

Seller shall not change the location of manufacture of the goods to be provided to Buyer under this Order without Buyer's prior written consent.

5.3. Cost or Pricing Data

- (a) Seller shall comply with the provisions of FAR 52.215-10, 52.215-11, 52.215-12 and 52.215-13 which are incorporated herein by reference to the extent that such clauses are or become applicable to this Orders or Statements of Work issued pursuant to this Order. Seller shall indemnify and hold harmless Buyer for any amount, loss and expense, including interest assessed by the Government under 10 U.S.C. § 2306a, by which this Order is determined by the Government to have been defectively priced because of Seller's or its subcontractor's failure to comply with such provisions. The rights of the parties hereunder shall survive completion or termination of this Order.
- (b) If any price (including profit or fee) negotiated in connection with the prime contract between the Government and the Buyer or any cost that is reimbursable under said contract is reduced because cost or pricing data furnished by the Seller in connection with any proposal submitted by the Buyer relating to said contract or in connection with this Order was not accurate, complete, or current, the Seller shall indemnify the Buyer in the amount of said reduction.

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- (c) The phrase “cost or pricing data” as used herein shall be deemed to include any such data which related to a lower-tier prospective or actual subcontract, at any level, which was submitted by the Buyer or which it procured by submission of, in connection with the aforesaid proposal or this Order in support of its cost estimate.

6. STATUTORY AND REGULATORY FLOWDOWNS

The requirements of the FAR and other agency clauses and federal statutes cited throughout this Order and these General Flowdowns are incorporated herein by reference with full force and effect, as if set forth in full text. If no effective date is provided, the effective version of each clause shall be the same version as that which appears in Buyer’s higher-tier contract. If any of the clauses are not applicable by their terms they shall be self-deleting. Whenever said clauses include a requirement for the resolution of disputes between the parties in accordance with the “Disputes” clause herein, the dispute shall be disposed of in accordance with the disputes provisions of these General Flowdowns and then the Order.

In all clauses listed herein, terms shall be revised to suitably identify the party to establish Seller’s obligations to Buyer and to the Government, and to enable Buyer to meet its obligations under its higher-tier contract.

Without limiting the generality of the foregoing, the term, “Contracting Officer” means “Buyer’s Authorized Representative,” “Contractor” shall mean “Seller,” “Subcontractor” shall mean “Seller’s Subcontractor” under this Order, “Contract” means this Order, and “Government” means “Buyer.” However, the words “Government” and “Contracting Officer” do not change: (1) when a right, act, authorization or obligation can be granted or performed only by the Government or the Prime Contract Contracting Officer or duly authorized representative, for example in FAR 52.227-1 or FAR 52.227-2; and (2) when title to property is to be transferred directly to the Government.

6.1. CLAUSES APPLICABLE TO ALL ORDERS, AS INDICATED, REGARDLESS OF DOLLAR VALUE:

FAR Reference	Clause Name	Applicability	Applicable FUJIFILM Diosynth Entity
52.204-7	System for Award Management		FDBU and FDBT
52.204-8	Annual Representations and Certifications		FDBU and FDBT
52.211-10	Commencement, Prosecution and Completion of Work	Applies to Orders when a fixed-price construction contract is contemplated.	FDBT
52.215-17	Waiver of Facilities Capital Cost of Money	Applies only if this Order is subject to the cost principles at FAR Subpart 31.2 and if Seller does not propose facilities capital cost of money in its offer.	FDBT

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52.219-25	Small Disadvantaged Business Participation Program (Dec 2010)		FDBT
52.223-19	Compliance with Environment Management Systems	Applies to contracts for contractor operation of Government-owned or -leased facilities or vehicles, located in the United States	FDBT
52.225-1	Buy American – Supplies		FDBT
52.225-13	Restrictions on Certain Foreign Purchases		FDBU and FDBT
52.227-3	Patent Indemnity		FDBT
52.227-11	Patent Rights – Ownership by the Contractor		FDBT
52.227-14	Rights in Data – General		FDBU
	Alternate I	Included if included in Buyer’s higher-tier contract	FDBT
	Alternate II	Included if included in Buyer’s higher-tier contract	FDBT
52.227-16	Additional Data Requirements	Applies to Orders involving experimental, developmental, research, or demonstration work	FDBT
52.228-7	Insurance – Liability to Third Parties	Applies to cost-reimbursement Orders, other than those for construction contracts and architect-engineer services	FDBU
52.233-1	Disputes		FDBU
52.233-3 Alt I	Protest After Award	Applies to cost-type Orders.	FDBT
52.242-1	Notice of Intent to Disallow Costs	Applies to contracts when a cost-reimbursement Order, a fixed-price incentive Order, or an Order providing for price redetermination is contemplated.	FDBT
52.242-4	Certification for Final Indirect Costs	Applies to Orders which provide for establishment of final indirect cost rates	FDBT
52.242-15	Stop-Work Order		FDBT
	Alternate I	Applies to cost-reimbursement Orders	FDBT
52.243-1	Changes (Fixed-Price)		FDBT
52.243-6	Change Order Accounting		FDBT
52.243-7	Notification of Changes	Applies if included in the higher-tier contract.	FDBU

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52.244-5	Competition in Subcontracting		FDBT
52.245-1	Government Property	Applicable where government property involved in performance of the Order.	FDBU and FDBT
52.245-9	Use and Charges	Applies when 52.245-1 applies.	FDBT
52.246-1	Contractor Inspection Requirements	Applies to Orders for supplies or services when the Order amount is expected to be at or below the simplified acquisition threshold	FDBT
52.246-2	Inspection of Supplies – Fixed-Price		FDBT
52.246-9	Inspection of Research and Development	Applies if included in Buyer’s higher-tier contract. Seller shall provide access to its facilities and respond to issues raised in inspections as required by Purchaser.	FDBT
52.246-16	Responsibility of Supplies		FDBT
52.249-2	Termination for Convenience of the Government (Fixed-Price)		FDBU and FDBT
52.249-8	Default (Fixed Price Supply and Service)		FDBT

6.2. ALSO APPLICABLE TO ORDERS OVER THE MICRO-PURCHASE THRESHOLD (AS DEFINED AT FAR 2.101 IN EFFECT AS OF THE DATE OF THE PRIME CONTRACT):

FAR Reference	Clause	Applicability	Applicable FUJIFILM Diosynth Entity
52.222-3	Convict Labor	Applies when the Order is to be performed in the United States, Puerto Rico, the Northern Mariana Islands, American Samoa, Guam, or the U.S. Virgin Islands, unless an exception applies.	FDBT
52.223-18	Encouraging Contractor Policies to Ban Text Messaging while Driving		FDBT

6.3. ALSO APPLICABLE TO ORDERS OVER \$30,000 (OR THE DOLLAR THRESHOLD IN EFFECT AS OF THE DATE OF THE PRIME CONTRACT):

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FAR Reference	Clause	Applicability	Applicable FUJIFILM Diosynth Entity
52.209-6	Protecting the Government's Interest when Subcontracting With Contractors Debarred, Suspended, or Proposed for Debarment		FDBU and FDBT

6.4. ALSO APPLICABLE TO PURCHASE ORDERS OVER \$100,000 (OR THE DOLLAR THRESHOLD IN EFFECT AS OF THE DATE OF THE PRIME CONTRACT):

FAR Reference	Clause	Applicability	Applicable FUJIFILM Diosynth Entity
52.223-14	Toxic Chemical Release Reporting (Aug 2003)		FDBU and FDBT

6.5. ALSO APPLICABLE TO PURCHASE ORDERS OVER \$150,000 (OR THE DOLLAR THRESHOLD IN EFFECT AS OF THE DATE OF THE PRIME CONTRACT):

FAR Reference	Clause	Applicability	Applicable FUJIFILM Diosynth Entity
52.203-12	Limitation on Payments to Influence Certain Federal Transactions		FDBT

6.6. ALSO APPLICABLE TO ORDERS OVER THE SIMPLIFIED ACQUISITION THRESHOLD (AS DEFINED AT FAR 2.101 IN EFFECT AS OF THE DATE OF THE PRIME CONTRACT):

FAR Reference	Clause	Applicability	Applicable FUJIFILM Diosynth Entity
52.203-5	Covenant Against Contingent Fees		FDBU and FDBT
52.203-8	Cancellation, Rescission, and Recovery of Funds For Illegal or Improper Activity		FDBT
52.203-10	Price Or Fee Adjustment For Illegal Or Improper Activity		FDBT
52.203-17	Contractor Employee Whistleblower Rights and Requirement to Inform Employees of Whistleblower Rights		FDBT

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52.215-2	Audit and Records – Negotiation		FDBT
52.215-14	Integrity of Unit Prices		FDBT
52.215-23	Limitations on Pass-Through Charges		FDBT
52.227-1	Authorization and Consent		
	Alternate I	Applies if included in higher-tier contract.	FDBT
52.227-2	Notice and Assistance Regarding Patent and Copyright Infringement	Applies if FAR 52.227-1 applies.	FDBT

6.7. ALSO APPLICABLE TO ORDERS OVER \$550,000 (OR THE DOLLAR THRESHOLD IN EFFECT AS OF THE DATE OF THE PRIME CONTRACT):

FAR Reference	Clause	Applicability	Applicable FUJIFILM Diosynth Entity
52.209-9	Updates of Publically Available Information Regarding Responsibility Matters		FDBT

6.8. ALSO APPLICABLE TO ORDERS OVER \$650,000 (OR THE DOLLAR THRESHOLD IN EFFECT AS OF THE DATE OF THE PRIME CONTRACT):

FAR Reference	Clause	Applicability	Applicable FUJIFILM Diosynth Entity
52.219-9	Small Business Subcontracting Plan		FDBU and FDBT
52.219-16	Liquidated Damages — Subcontracting Plan	This clause is applicable if FAR 52.219-9 applies.	FDBU and FDBT

6.9. ALSO APPLICABLE TO ORDERS OVER \$750,000 (OR THE DOLLAR THRESHOLD IN EFFECT AS OF THE DATE OF THE PRIME CONTRACT), UNLESS OTHERWISE EXEMPT UNDER FAR 15.408:

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FAR Reference	Clause	Applicability	Applicable FUJIFILM Diosynth Entity
52.215-10	Price Reduction for Defective Certified Cost or Pricing Data	This clause applies if cost or pricing data is required from the Seller or any sub-tier Supplier. Notes 2 and 4 apply except the first time “Contracting Officer” appears in paragraph (c)(1). Rights and obligations under this clause shall survive completion of the Work and final payment under this Subcontract.	FDBT
52.215-11	Price Reduction for Defective Certified Cost or Pricing Data – Modifications	This clause applies if cost or pricing data is required from the Seller or any sub-tier Supplier for modifications. Rights and obligations under this clause shall survive completion of the Work and final payment under this Order. As required by applicable law or regulation, Seller shall provide cost or pricing data and execute a Certificate of Current Cost or Pricing Data in substantially the form prescribed by FAR 15.406-2. In addition to any remedies provided by law, if Purchaser is subjected to any liability as a result of the Seller’s failure to comply with this requirement, then the Seller agrees to indemnify and hold Buyer harmless to the full extent of any loss, damage or expense (excluding Buyer’s overhead and profit) resulting from such failure.)	FDBT
52.215-12	Subcontractor Certified Cost or Pricing Data	Applicable if not otherwise exempt under FAR 15.403.	FDBT
52.215-13	Subcontractor Certified Cost or Pricing Data – Modifications	Applicable for modifications if not otherwise exempt under FAR 15.403.	FDBT
52.215-15	Pension Adjustments and Asset Reversions	Applies to Orders for which it is anticipated that certified cost or pricing data will be required or for which any preaward or postaward cost determinations will be subject to Part 31.	FDBT

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52.215-18	Reversion or Adjustment of Plans for Post-retirement Benefits (PRB) Other Than Pensions	Applies to Orders for which it is anticipated that certified cost or pricing data will be required or for which any preaward or postaward cost determinations will be subject to Part 31.	FDBT
52.215-19	Notification of Ownership Changes	Applies to Orders for which it is anticipated that certified cost or pricing data will be required or for which any preaward or postaward cost determinations will be subject to Part 31.	FDBT
52.215-21	Requirements for Certified Cost or Pricing Data and Data Other Than Certified Cost or Pricing Data – Modifications	Applies to Orders where it is reasonably certain that cost or pricing data or data other than certified cost or pricing data will be required for modifications.	FDBT
52.215-25	Subcontractor Cost or Pricing Data Modification (Apr 1985)	Applicable if not otherwise exempt under FAR 15.403.	FDBU
52.242-3	Penalties for Unallowable Costs	Does not apply to fixed-price Orders without cost incentives or any firm-fixed-price contract for the purchase of commercial items	FDBT

6.10. ALSO APPLICABLE TO ORDERS OVER \$5,000,000 (OR THE DOLLAR THRESHOLD IN EFFECT AS OF THE DATE OF THE PRIME CONTRACT):

FAR Reference	Clause	Applicability	Applicable FUJIFILM Diosynth Entity
52.203-14	Display of Hotline Poster(s)	".....(3) Any required posters may be obtained as follows: http://oig.hhs.gov/fraud/reportfraud/OIG_Hotline_Poster.pdf ."	FDBU and FDBT

6.11. COST REIMBURSEMENT, TIME & MATERIAL OR LABOR HOUR ORDERS ALSO INCLUDE:

FAR Reference	Clause	Applicability	Applicable FUJIFILM Diosynth Entity
52.216-7	Allowable Cost and Payment	Applies to cost-reimbursement or a time-and-materials Orders (other than for a commercial item)	FDBT
52.216-8	Fixed Fee	Applies to cost-plus-fixed-fee Orders (other than construction)	FDBT

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52.222-2	Payment for Overtime Premiums	This clause applies to time-and-materials and labor-hour Orders over \$150,000. Unless otherwise stated in the Agreement, the overtime premium authorized in paragraph (a) shall be "zero".	FDBT
52.232-20	Limitation of Cost	Applies to fully funded cost-reimbursement Orders, whether or not the contract provides for payment of a fee.	FDBT
52.232-22	Limitation of Funds	Applies to incrementally funded cost-reimbursement Orders.	FDBT
52.243-2	Changes – Cost-Reimbursement	Applies to cost-type Orders.	FDBT
52.246-3	Inspection of Supplies (Cost-Reimbursement)	Applies to cost-type Orders.	FDBT
52.246-5	Inspection of Services (Cost Reimbursement)	Applies to cost-type Orders.	FDBT
52.249-6	Termination (Cost-Reimbursement) (Alternate IV is applicable to time and material or labor hour orders only.)	Applies to cost-reimbursement Orders, except for research and development with an educational or nonprofit institution on a no-fee basis.	FDBT
52.249-14	Excusable Delays	Applies to cost-reimbursement, time-and-materials, and labor-hour Orders for supplies, services, construction, and research and development on a fee basis	FDBT

6.12. COST ACCOUNTING STANDARDS:

FAR Reference	Clause	Applicability	Applicable FUJIFILM Diosynth Entity
52.230-2	Cost Accounting Standards	This clause, except paragraph (b), applies to all negotiated Orders in excess of \$700,000, UNLESS otherwise exempt from the requirement to include a CAS clause as specified in 48 CFR 9903.201-1. "United States" means "United States, Prime Contractor or Buyer".	FDBU and FDBT
52.230-4	Disclosure and Consistency of Cost Accounting Practices--Foreign Concerns		FDBU

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52.230-6	Administration of Cost Accounting Standards	This clause applies to all negotiated Orders in excess of \$700,000 UNLESS otherwise exempt from the requirement to include a CAS clause as specified in 48 CFR 9903.201-1. "United States" means "United States, Prime Contractor or Buyer".	FDBT
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**FUJIFILM Diosynth Biotechnologies U.S.A., Inc. (FDBU) Specific
Government Contracts Special Provisions**

1. SUPPLEMENTAL NATURE OF PROVISIONS The terms and conditions included in these FDBU Special Provisions are in addition to, and not in lieu of, the terms contained in the General Flowdowns, in the Purchase Order, or in another Agreement between the Parties (the “Agreement”). In the event of a conflict between these provisions and the provisions of the General Flowdowns, these provisions shall control. The term “Order” is used herein to refer to Purchase Orders, whether independently issued or issued under an Agreement.

2. TERMS AND CONDITIONS - *None*

3. STATUTORY AND REGULATORY FLOWDOWNS

The requirements of the FAR and other agency clauses and federal statutes cited throughout this Order and these FDBU Special Provisions are incorporated herein by reference with full force and effect, as if set forth in full text. If no effective date is provided, the effective version of each clause shall be the same version as that which appears in Buyer’s higher-tier contract. If any of the clauses are not applicable by their terms they shall be self-deleting. Whenever said clauses include a requirement for the resolution of disputes between the parties in accordance with the “Disputes” clause herein, the dispute shall be disposed of in accordance with the disputes provisions of the General Flowdowns and then the Order.

In all clauses listed herein, terms shall be revised to suitably identify the party to establish Seller’s obligations to Buyer and to the Government, and to enable Buyer to meet its obligations under its higher-tier contract.

Without limiting the generality of the foregoing, the term, “Contracting Officer” means “Buyer’s Authorized Representative,” “Contractor” shall mean “Seller,” “Subcontractor” shall mean “Seller’s Subcontractor” under this Order, “Contract” means this Order, and “Government” means “Buyer.” However, the words “Government” and “Contracting Officer” do not change: (1) when a right, act, authorization or obligation can be granted or performed only by the Government or the Prime Contract Contracting Officer or duly authorized representative, for example in FAR 52.227-1 or FAR 52.227-2; and (2) when title to property is to be transferred directly to the Government.

Government Contracts General Flowdowns for Commercial Products and Services

3.1. FAR Clauses:

Clause Reference	Clause Name	Applicability
52.219-9	Small Business Subcontracting Plan	Seller's subcontracting plan will be in place by 15 May 2016 and will be provided to Buyer and incorporated as part of this exhibit for reference.
52.227-14	Rights in Data-General	The limited rights data notice required by this clause is as follows: Limited Rights Notice (Dec 2007) (g) (3) (a) These data are submitted with limited rights under government Contract No. HHSO100201500010C. These data may be reproduced and used by the government with the express limitation that they will not, without written permission of the Contractor, be used for purposes of manufacture nor disclosed outside the government; except that the government may disclose these data outside the government for the following purposes, provided that the government makes such disclosure subject to prohibition against further use and disclosure: use (except for manufacture) by support service contractors to support the government's work under the referenced contract. (b) This Notice shall be marked on any reproduction of data submitted with Limited Rights.
	Alternate I	Applies if included in Buyer's higher-tier contract.
	Alternate II	Applies if included in Buyer's higher-tier contract.
52.245-1	Government Property	In addition to the requirements of the clause, the SUBCONTRACTOR shall comply with the provisions of HHS Publication, "HHS Contracting Guide for Control of Government Property," which is incorporated into this Agreement by reference. This document can be accessed at: http://www.hhs.gov/hhsmanuals/ (HHS Logistics Management Manual, Appendix Q).

Government Contracts General Flowdowns for Commercial Products and Services

3.2. **HHSAR Clauses:**

Clause Reference	Clause Name	Applicability
352.202-1	Definitions (Jan 2006)	
352.222-70		
352.231-70	Salary Rate Limitation	Note 2 applies. Applies only to fixed price level of effort, time and materials or labor-hour type work.

3.3. **DFARS Clauses:**

Clause Reference	Clause Name	Applicability
252.201-7000	Contracting Officer's Representative (Dec 1991)	
252.203-7001	Prohibition on Persons Convicted of Fraud or Other Defense Contract Related Felonies (Dec 2008)	
252.204-7000	Disclosure of Information (Dec 1991)	
252.223-7006	Prohibition on Storage and Disposal of Toxic and Hazardous Material (April 1993)	
252.227-7030	Technical Data – Withholding of Payment (Oct 1998)	
252.242-7004	Material Management and Accounting System (Sep 1996)	
252.245-7001	Report of Government Property (May 1994)	

FUJIFILM Diosynth Biotechnologies Texas, LLC (FDBT) Specific Government Contracts Special Provisions

4. SUPPLEMENTAL NATURE OF PROVISIONS The terms and conditions included in these FDBT Special Provisions are in addition to, and not in lieu of, the terms contained in the General Flowdowns, in the Purchase Order, or in another Agreement between the Parties (the "Agreement"). In the event of a conflict between these provisions and the provisions of the General Flowdowns, these provisions shall control. The term "Order" is used herein to refer to Purchase Orders, whether independently issued or issued under an Agreement.

5. TERMS AND CONDITIONS

5.1. Unallowable Direct Costs *(Applies to Orders Issued Under Government Prime Contract No. HHSO100201500010C)*

Notwithstanding the clause, ALLOWABLE COST AND PAYMENT, AND FIXED FEE incorporated in this Agreement, unless authorized in writing by the Purchaser, the costs of the following items or activities shall be unallowable as direct costs:

- (1) Conferences and meetings;
- (2) Food for Meals, Light Refreshments, and Beverages;
- (3) Promotional Items [includes, but is not limited to: clothing and commemorative items such as pens, mugs/cups, folders/folios, lanyards, and conference bags that are sometimes provided to visitors, employees, grantees, or conference attendees.];
- (4) Acquisition, by purchase or lease, of any interest in real property;
- (5) Special rearrangement or alteration of facilities;
- (6) Purchase or lease of any item of general purpose office furniture or office equipment regardless of dollar value. (General purpose equipment is defined as any items of personal property which are usable for purposes other than research, such as office equipment and furnishings, pocket calculators, etc.);
- (7) Travel to attend general scientific meetings;
- (8) Foreign travel;
- (9) Accountable Government Property (defined as non-expendable personal property with an acquisition cost of \$1,000 or more and "sensitive items" (defined as items of personal property, supplies and equipment that are highly desirable and easily converted to personal use), regardless of acquisition value; and
- (10) Printing Costs (as defined in the Government Printing and Binding Regulations).

6. STATUTORY AND REGULATORY FLOWDOWNS

The requirements of the FAR and other agency clauses and federal statutes cited throughout this Order and these FDBT Special Provisions are incorporated herein by reference with full force and effect, as if set forth in full text. If no effective date is provided, the effective version of each clause shall be the same version as that which appears in Buyer's higher-tier contract. If any of the clauses are not applicable by their terms they shall be self-deleting. Whenever said clauses include a requirement for the resolution of disputes between the parties in accordance with the "Disputes" clause herein, the dispute shall be disposed of in accordance with the disputes provisions of the General Flowdowns and then the Order.

In all clauses listed herein, terms shall be revised to suitably identify the party to establish Seller's obligations to Buyer and to the Government, and to enable Buyer to meet its obligations under its higher-tier contract.

Without limiting the generality of the foregoing, the term, "Contracting Officer" means "Buyer's Authorized Representative," "Contractor" shall mean "Seller," "Subcontractor" shall mean "Seller's Subcontractor" under this Order, "Contract" means this Order, and "Government" means "Buyer." However, the words "Government" and "Contracting Officer" do not change: (1) when a right, act, authorization or obligation can be granted or performed only by the Government or the Prime Contract Contracting Officer or duly authorized representative, for example in FAR 52.227-1 or FAR 52.227-2; and (2) when title to property is to be transferred directly to the Government.

6.1. FAR Clauses:

Clause Reference	Clause Name	Applicability
52.216-7	Allowable Cost and Payment	<p>Subparagraphs (a)(2) and (a)(3) are deleted. Subparagraphs (d), (e) and (f) are deleted and replaced by the following:</p> <p>(d) Final Indirect Cost Rates. Buyer shall reimburse Seller on the basis of final annual indirect cost rates and the appropriate bases established by Seller and the Government in effect for the period covered by the indirect cost rate proposal. Such rates and bases shall not change any monetary ceiling, contract obligation, or specific cost allowance or disallowance provided for in this Order. The rates and bases shall be deemed incorporated into this Subcontract upon execution.</p> <p>(e) Billing Rates. There shall be included as allowable indirect costs such overhead rates as may be established by Seller and the cognizant Government agency in accordance with the principles of the FAR and applicable FAR supplement(s). Pending establishment of final indirect overhead rates for any period, Subcontractor shall be reimbursed at billing rates approved by the cognizant Government agency, which billing rates may be revised from time to time subject to such approval and subject to appropriate adjustment when the final rates for that period are established.</p> <p>(f) Quick-closeout Procedures. When Seller and Buyer agree, quick-closeout procedures of Subpart 42.7 of the FAR may be used. The following subparagraph (i) is added to the clause:</p> <p>(i) Subcontracts. No subcontract placed under this Order shall provide for payment on a cost-plus-a-percentage-of-cost basis and any fee payable under cost-reimbursements type subcontracts shall not exceed the fee limitations in paragraph 15.404-4(c) of the FAR.</p>
52.219-9	Small Business Subcontracting Plan	<p>Seller's subcontracting plan will be in place by 15 May 2016 and will be provided to Buyer and incorporated as part of this exhibit for reference.</p>

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52.227-14	Rights in Data-General	The limited rights data notice required by this clause is as follows: Limited Rights Notice (Dec 2007) (g) (3) (a) These data are submitted with limited rights under government Contract No. HHSO100201500010C. These data may be reproduced and used by the government with the express limitation that they will not, without written permission of the Contractor, be used for purposes of manufacture nor disclosed outside the government; except that the government may disclose these data outside the government for the following purposes, provided that the government makes such disclosure subject to prohibition against further use and disclosure: use (except for manufacture) by support service contractors to support the government's work under the referenced contract. (b) This Notice shall be marked on any reproduction of data submitted with Limited Rights.
	Alternate I	Applies if included in Buyer's higher-tier contract.
	Alternate II	Applies if included in Buyer's higher-tier contract.
52.245-1	Government Property	In addition to the requirements of the clause, the SUBCONTRACTOR shall comply with the provisions of HHS Publication, "HHS Contracting Guide for Control of Government Property," which is incorporated into this Agreement by reference. This document can be accessed at: http://www.hhs.gov/hhsmanuals/ (HHS Logistics Management Manual, Appendix Q).

6.2. **HHSAR Clauses:**

Clause Reference	Clause Name	Applicability
352.202-1	Definitions (Jan 2006)	
352.203-70	Anti-Lobbying (Jan 2006)	
352.216-70	Additional Cost Principals	
352.222-70	Contractor Cooperation in Equal Employment Opportunity Investigations (January 2010)	

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352.223-70	Safety and Health (Jan 2006)	Applies if this Agreement involves toxic substances, hazardous materials, or hazardous operations.
352.224-70	Privacy Act (Jan 2006)	
352.227-70	Publications and Publicity (Jan 2006)	
352.228-7	Insurance – Liability to Third Persons (Dec 1991)	
352.231-70	Salary Rate Limitation (Aug 2012)	
352.231-71	Pricing of Adjustments (Jan 2001)	
352.237-73	Non-Discrimination in Service Delivery (March 2012)	
352.242.70	Key Personnel (Jan 2006)	
352.242-73	Withholding of Contract Payments (Jan 2006)	
352.242-74	Final Decision on Audit Findings (Apr 1984)	