

**LONG WAVE INCORPORATED
GENERAL TERMS AND CONDITIONS OF PURCHASE**

1. ACCEPTANCE OF TERMS AND CONDITIONS

(a) SELLER's acknowledgment, acceptance of payment, or commencement of performance shall constitute SELLER's unqualified acceptance of these terms and conditions.

(b) Unless expressly accepted in writing by LONG WAVE, additional or differing terms or conditions proposed by SELLER or included in SELLER's acknowledgment are objected to by LONG WAVE and have no effect. Modifications or additions hereto, to be effective, must be in writing and be signed by a LONG WAVE Procurement Official.

(c) The headings used in this attachment are inserted for the convenience of the parties and shall not define, limit, or describe the scope or the intent of the provisions of the Subcontract to which this document is attached.

2. DEFINITIONS

The following terms shall have the meanings set forth below:

(a) "Subcontract" means any contractual instrument, such as a "Purchase Order", "PO", "subcontract", or other such designation, including all referenced documents, exhibits, attachments, and modifications thereto. If these terms and conditions are incorporated into a "master" agreement that provides for releases, the term "Subcontract" shall also mean each release document for the Work to be performed.

(b) "LONG WAVE" means Long Wave Incorporated.

(c) "LONG WAVE Procurement Official" means a person authorized by LONG WAVE to administer and/or execute this Subcontract.

(d) "SELLER" means the party identified in this Subcontract with whom LONG WAVE is contracting.

(e) "Work" means all required goods, materials, labor and services constituting the subject matter of this Subcontract.

(f) "Counterfeit Work" means Work products that result from the act of copying or imitating an original without the legal right to do so and with the intent to deceive or defraud. Counterfeit Work includes items or materials (i) not designed or produced by an authorized manufacturer under an approved system or acceptable method and/or (ii) that have reached their design life limit or have been damaged beyond possible repair, but is altered and presented as acceptable.

(g) "Customer" means LONG WAVE's direct and indirect customers such as direct sale end-users, higher-tier subcontractors, prime contractors and the ultimate user under relevant prime contract(s).

3. PRECEDENCE

Any inconsistencies in this Subcontract shall be resolved in accordance with the following descending order of precedence: (1) face of the Subcontract, Purchase Order, or release document, as applicable, including any special terms and conditions; (2) this Attachment, and (3) any applicable Statement of Work.

4. TIMELY PERFORMANCE

(a) SELLER's timely performance is a critical element of this Subcontract.

(b) If SELLER becomes aware of difficulty in performing the Work, SELLER shall timely notify LONG WAVE, in writing, giving pertinent details. Such notice shall include a proposed revised schedule, but neither such notice nor LONG WAVE's receipt or acknowledgement thereof will constitute a waiver of LONG WAVE'S rights and remedies hereunder.

5. FORCE MAJEURE

(a) Neither party shall be liable for any failure to perform due to any cause beyond its reasonable control and without its fault or negligence ("Force Majeure").

(b) In the event that performance of this Subcontract is hindered, delayed or adversely affected by a Force Majeure, then the party whose performance is so affected shall so notify the other party's authorized representative in writing and, at LONG WAVE's option, this Subcontract shall be completed with such adjustments as are reasonably required by the existence of Force Majeure or this Subcontract may be terminated for convenience.

6. INSPECTION AND ACCEPTANCE

(a) LONG WAVE and its Customer may inspect all Work at reasonable times and places. SELLER shall provide all information, facilities, and assistance necessary for safe and convenient inspection without additional charge.

(b) No such inspection shall relieve SELLER of its obligations to furnish and warrant all Work in accordance with the requirements of this Subcontract. LONG WAVE's final inspection and acceptance shall be at destination.

(c) If SELLER delivers non-conforming Work, LONG WAVE may, in addition to any other remedies available at law or at equity: (i) accept all or part of such Work at an equitable price reduction; or (ii) reject such Work.

(d) SELLER shall not re-tender rejected Work without disclosing the corrective action taken.

(e) The cost of repair, rework, replacement, inspection, transportation, repackaging, and/or re-inspection of non-conforming Work shall be at SELLER's expense. LONG WAVE's acceptance of Work shall not be deemed to waive or diminish any LONG WAVE's rights hereunder.

7. SUBCONTRACT DIRECTION

(a) Only the LONG WAVE Procurement Official has authority on behalf of LONG WAVE to make changes to this Subcontract. All amendments must be identified as such in writing and signed by the parties.

(b) LONG WAVE engineering and technical personnel may from time to time render assistance or give technical advice or discuss or affect an exchange of information with SELLER's personnel concerning the Work hereunder. No such action shall be deemed to be a change under the "Changes" clause of this Subcontract and shall not be the basis for equitable adjustment.

(c) Except as otherwise provided herein, all notices to be furnished by SELLER shall be in writing and sent to the LONG WAVE Procurement Official.

8. CHANGES

(a) The LONG WAVE Procurement Official may at any time, by written notice, make changes within the general scope of this Subcontract in any one or more of the following: (i) description of Work; (ii) drawings, designs, or specifications; (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 such change causes an increase or decrease in the cost of, or the time required for, performance of any part of this Subcontract, LONG WAVE shall make an equitable adjustment in the Subcontract price and/or delivery schedule, and modify the Subcontract accordingly.

(c) SELLER must request any equitable adjustment under this clause within twenty (20) days from the date of receipt of the written change order from LONG WAVE. If SELLER's proposed equitable adjustment includes the cost of property made obsolete or excess by the change, LONG WAVE shall have the right to prescribe the manner of disposition of the property.

(d) Failure to agree to any adjustment shall be resolved in accordance with the "Disputes" clause of this Subcontract. However, nothing contained in this "Changes" clause shall excuse SELLER from proceeding without delay in the performance of this Subcontract as changed.

9. REPRESENTATIONS AND WARRANTIES

(a) SELLER represents that it is and shall remain free of any obligation or restriction which would interfere or be inconsistent with or present a conflict of interest concerning the Work to be furnished by SELLER under this Subcontract.

(b) Seller represents that it has complied with the Anti-Kickback Act of 1986 and has not offered or given and will not offer or give to any employee, agent, or representative of LONG WAVE any gratuity or any kickback within the meaning of the Anti-Kickback Act of 1986.

(c) SELLER warrants that it will perform the Work under this Subcontract with the degree of high professional skill and sound practices and judgment which is normally

exercised by recognized professional firms with respect to services of a similar nature.

(d) SELLER warrants that all Work and/or Work materials furnished hereunder shall:

(i) strictly conform to applicable specifications, drawings, samples, descriptions, and other requirements of this Subcontract and be free from defects in design, material, and workmanship;

(ii) consist of new materials, not used, or reconditioned, remanufactured, or of such age as to impair its usefulness or safety;

(iii) be in conformance with the latest Occupational Safety and Health Act (OSHA) requirements; and

(iv) comply with all applicable U.S. Department of Transportation regulations on hazardous materials and any other pertinent federal, state, or local statutes, laws, rules, or regulations.

(e) These warranties shall begin upon final acceptance and extend for a period of one (1) year.

(f) If any non-conforming Work is identified within the warranty period, SELLER, at LONG WAVE's option, shall promptly repair, replace, or re-perform the Work at SELLER's expense.

(g) SELLER shall be liable for and save LONG WAVE harmless from any loss, damage, or expense whatsoever that LONG WAVE may suffer from breach of any of these warranties. Transportation of replacement Work materials, return of non-conforming Work, and re-performance of Work shall be at SELLER's expense.

(h) All warranties shall run to LONG WAVE, its Customers and assignees.

10. COUNTERFEIT WORK

(a) For purposes of this clause, Work consists of those goods and/or materials delivered under this Subcontract that are the lowest level of separate identification (e.g., parts, components, subassemblies, assemblies).

(b) SELLER agrees and shall ensure that Counterfeit Work is not delivered to LONG WAVE.

(c) SELLER shall only purchase products to be delivered or incorporated as Work to LONG WAVE directly from the Original Component Manufacturer (OCM)/Original Equipment Manufacturer (OEM), or through an OCM/OEM authorized distributor chain. Work shall not be acquired from independent distributors or brokers unless approved in advance in writing by LONG WAVE.

(d) SELLER shall immediately notify LONG WAVE with the pertinent facts if SELLER becomes aware or suspects that it has furnished Counterfeit Work.

(e) When requested by LONG WAVE, SELLER shall provide OCM/OEM documentation that authenticates traceability of the affected items to the applicable OCM/OEM.

(f) SELLER shall be liable for and save LONG WAVE harmless from any loss, damage, or expense whatsoever that LONG WAVE may suffer from breach of this clause.

11. INTELLECTUAL PROPERTY

(a) SELLER assigns, conveys and transfers to LONG WAVE without any further consideration each and every invention, discovery, improvement, mask work, and patent relating to the Work, conceived, developed, or generated in performance of this Subcontract, and upon request shall execute any required papers and furnish all reasonable assistance to LONG WAVE to vest all right, title and interest in such inventions, discoveries, improvements, maskworks, and patents in LONG WAVE.

(b) All data, copyrights, reports, and works of authorship developed in performance of this Subcontract shall be the sole property of LONG WAVE and shall be used by SELLER solely in work for LONG WAVE. To the extent that any of the deliverable items may not, by operation of law, be works made for hire, SELLER hereby assigns to LONG WAVE the ownership of copyright in the deliverable items and LONG WAVE shall have the right to obtain and hold in its own name copyrights, registrations, and similar protection which may be available in the deliverable items. SELLER agrees to give LONG WAVE or its designees all assistance reasonably required to perfect such rights.

(c) To the extent that any pre-existing inventions, technology, designs, works of authorship, mask works, technical information, computer software, and other information or materials are used, included, or contained in the Work or deliverable items and not owned by LONG WAVE pursuant to this or a previous agreement with SELLER, SELLER grants to LONG WAVE an irrevocable, nonexclusive, world-wide, royalty-free license to: (i) make, have made, sell, offer for sale, use, execute, reproduce, display, perform, distribute (internally or externally) copies of, and prepare derivative works based upon, such pre-existing inventions, technology, designs, works of authorship, mask works, technical information, computer software, and other information or materials and derivative works thereof; and (ii) authorize others to do any, some or all of the foregoing.

(d) Items delivered under this Subcontract such as operation and maintenance manuals shall be delivered with the right to copy for internal use and/or copy and deliver with the right to use to LONG WAVE's Customers.

(e) SELLER warrants that all Work, materials, services, equipment, parts and other items provided by SELLER pursuant to this Subcontract, which are not of LONG WAVE's design, shall be free from claims of infringement (including misappropriation) of third party intellectual property rights and that any use or sale of such items by LONG WAVE or any of its Customers shall be free from any claims of infringement. SELLER shall indemnify and save LONG WAVE, and its Customers harmless from any and all expenses, liability, and loss of any kind (including all costs and expenses including attorneys' fees) arising out of claims, suits, or actions alleging such infringement, which claims, suits, or actions SELLER, hereby, agrees to defend, at SELLER's expense, if requested to do so by LONG WAVE.

12. FURNISHED PROPERTY

(a) LONG WAVE may provide to SELLER property owned by either LONG WAVE or its Customer ("Furnished Property"). Furnished Property shall be used only for the performance of this Subcontract.

(b) Title to Furnished Property shall remain in LONG WAVE or its Customer. SELLER shall clearly mark (if not so marked) all Furnished Property to show its ownership.

(c) Except for reasonable wear and tear, SELLER shall be responsible for, and shall promptly notify LONG WAVE of, any loss or damage. Without additional charge, SELLER shall manage, maintain, and preserve Furnished Property in accordance with good commercial practice.

(d) At LONG WAVE's request, and/or upon completion of this Subcontract, SELLER shall submit, in an acceptable form, inventory lists of Furnished Property and shall deliver or make such other disposal as may be directed by LONG WAVE.

13. INFORMATION OF LONG WAVE

(a) SELLER shall not disclose to any third party any information, knowledge, or data of LONG WAVE that SELLER may receive from LONG WAVE or have access to, including proprietary or confidential information of LONG WAVE (hereinafter LONG WAVE INFORMATION), without the prior written consent of LONG WAVE. LONG WAVE INFORMATION includes, but is not limited to, business plans, marketing information, cost estimates, forecasts, bid and proposal data, financial data, formulae, compositions, products, processes, procedures, inventions, systems, or designs. SELLER shall maintain processes and systems sufficient to adequately protect LONG WAVE INFORMATION and comply with any law or regulation applicable to such information.

(b) Prior to the commencement of Work, SELLER shall have a written agreement with each of its employees performing services hereunder sufficient to enable SELLER to comply with this Clause.

(c) LONG WAVE INFORMATION provided to SELLER remains the property of LONG WAVE. Within thirty (30) days of the expiration or termination of this Subcontract or upon the request of LONG WAVE, SELLER shall return or certify the destruction of all LONG WAVE INFORMATION and any reproductions.

(d) If SELLER becomes aware of any compromise of LONG WAVE INFORMATION provided to SELLER, by its officers, employees, agents, suppliers, or subcontractors (an "Incident"), SELLER will take appropriate immediate actions to investigate and contain the Incident and any associated risks, including prompt notification to LONG WAVE soon after learning of the Incident. Any costs that may be incurred for remedial actions caused by an Incident shall be borne by SELLER.

(f) The provisions set forth above are in addition to and do not alter, change or supersede any obligations contained in a proprietary information agreement between the parties.

14. INFORMATION OF SELLER

SELLER shall not provide any proprietary information to LONG WAVE without prior execution of a proprietary information agreement by the parties.

15. RELEASE OF INFORMATION/TRADEMARK

SELLER shall not publish, distribute, or use any information developed under or about the existence of this Subcontract, or use "Long Wave," "Long Wave Incorporated," or any other trademark or logo owned by LONG WAVE for the purpose of advertising, making a news release, creating a business reference, creating a website content or for products or service endorsement without prior written approval of LONG WAVE.

16. INSURANCE/ENTRY ON PREMISES

(a) SELLER shall be responsible for the actions and failure to act of all parties retained by, through, or under SELLER in connection with the performance of this Subcontract. SELLER shall also maintain and cause its subcontractors to maintain such Commercial General Liability (CGL), Employer's Liability, Workers' Compensation Insurance, Professional Errors and Omissions Insurance, and, where the Work of this Subcontract requires entry on LONG Wave or its Customer's premises, Property Damage and Motor Vehicle Liability Insurance covering personal injury and property damage ("AL"), all as are specified in this Subcontract or, if none are specified, such amount as will protect SELLER, its subcontractors and LONG WAVE from said risks and from any claims under any applicable Workers' Compensation, Occupational Disease, and Occupational Safety and Health statutes.

(b) SELLER shall provide LONG WAVE thirty (30) days advance written notice prior to the effective date of any cancellation or change in the term or coverage of any of SELLER's required insurance, provided however, such notice shall not relieve SELLER of its obligations to maintain the required insurance. SELLER shall name LONG WAVE as an additional insured to the CGL and AL policies for the duration of this Subcontract.

(c) If requested, SELLER shall provide LONG WAVE with a "Certificate of Insurance" evidencing SELLER's compliance with these requirements.

(d) Insurance maintained pursuant to this clause shall be considered primary as respects the interest of LONG WAVE and is not contributory with any insurance which LONG WAVE may carry.

(e) "Subcontractor" as used in this clause shall include SELLER's subcontractors at any tier.

(f) SELLER shall defend, indemnify and hold harmless LONG WAVE, its officers, employees, and agents from any losses, costs, claims, causes of action, damages, liabilities, and expenses, including attorneys' fees, all expenses of litigation and/or settlement, and court costs, by reason of property damage or loss or personal injury (including death) to any person caused by the actions or omissions of SELLER, its officers, employees, agents, suppliers, or subcontractors, except to the extent

proximately caused by the gross negligence or willful misconduct of LONG WAVE.

17. INDEPENDENT CONTRACTOR RELATIONSHIP AND SELLER PERSONNEL

(a) SELLER's relationship to LONG WAVE shall be that of an independent contractor and this Subcontract neither creates an agency, partnership, or joint venture relationship between LONG WAVE and SELLER, nor employment between LONG WAVE and SELLER personnel. Personnel supplied by SELLER hereunder shall be deemed employees of SELLER and shall not for any purposes be considered employees or agents of LONG WAVE. SELLER assumes full responsibility for the actions and supervision of such personnel while performing services under this Subcontract. LONG WAVE assumes no liability for SELLER personnel.

(b) SELLER shall be responsible for compliance with all requirements and obligations relating to its employees under all local, state, and federal statutes, ordinances, rules, and obligations including, but not limited to, employer's obligations under laws relating to: income tax withholding and reporting; civil rights; equal employment opportunity; discrimination on the basis of age, sex, race, color, religion, disability, national origin, or veteran status; overtime; minimum wage; social security contribution and withholding; unemployment insurance; employer's liability insurance; worker's compensation; veteran's rights; and all other employment, labor, or benefits related laws.

(c) Nothing contained in this Subcontract shall be construed as granting to SELLER or any personnel of SELLER rights under any LONG WAVE benefit plan.

(d) SELLER will ensure that SELLER personnel assigned to work on LONG WAVE's or Customer's premises comply with any on premises safety, security and conduct guidelines.

(e) LONG WAVE may, at its sole discretion, have SELLER promptly remove any specified employee of SELLER from LONG WAVE's or its Customer's premises and request that such employee not be reassigned to any such premises under this Subcontract.

(f) SELLER shall indemnify and hold harmless LONG WAVE from and against any actual or alleged liability, loss, costs, damages, fees of attorneys, and other expenses which LONG WAVE may sustain or incur in consequence of (i) SELLER's failure to pay any employee for the Work rendered under this Subcontract, or (ii) any claims made by SELLER's personnel against LONG WAVE.

18. COMPLIANCE WITH LAW

(a) SELLER agrees to comply with all applicable local, state, and federal laws, orders, rules, regulations and ordinances at all times during performance. SELLER shall procure all licenses/permits, pay all fees, and other required charges, and shall comply with all guidelines and directives of any local, state, and/or federal governmental authority.

(b) SELLER represents that each chemical substance constituting or contained in Work sold or otherwise

transferred to LONG WAVE hereunder is on the list of chemical substances compiled and published by the Administrator of the Environmental Protection Administration pursuant to the Toxic Substances Control Act (15 U.S.C. Sec. 2601 et seq.) as amended.

(c) SELLER shall provide to LONG WAVE with each delivery any Material Safety Data Sheet applicable to the Work.

(d) SELLER shall comply with the Occupational Safety and Health Act of 1970, as amended. SELLER shall notify LONG WAVE promptly in writing if a charge of noncompliance with the Act has been filed against SELLER in connection with SELLER's services performed hereunder.

19. EXPORT CONTROL

(a) SELLER agrees to comply with all applicable U.S. export control laws and regulations, specifically including but not limited to the requirements of the Arms Export Control Act, 22 U.S.C.2751-2794, the International Traffic in Arms Regulations (ITAR), 22 C.F.R. 120 et seq., and the Export Administration Regulations, 15 C.F.R. 730-774; including the requirement for obtaining any export license or agreement, if applicable. Without limiting the foregoing, SELLER agrees that it will not transfer any export controlled item, data, or services, to include transfer to foreign persons employed by or associated with, or under Subcontract to SELLER or SELLER's lower-tier suppliers, without the authority of an export license, agreement, or applicable exemption or exception.

20. STOP WORK

(a) SELLER shall stop Work for up to ninety (90) days in accordance with any written notice received from LONG WAVE, or for such longer period of time as the parties may agree and shall take all reasonable steps to minimize the incurrence of costs allocable to the Work during the period of Work stoppage.

(b) Within such period, LONG WAVE shall either terminate in accordance with the provisions of this Subcontract or continue the Work by written notice to SELLER. In the event of a continuation, an equitable adjustment in accordance with the principles of the "Changes" clause shall be made to the price, delivery schedule, or other provision(s) affected by the Work stoppage, if applicable, provided that the claim for equitable adjustment is made within thirty (30) days after date of notice to continue.

21. TERMINATION FOR CONVENIENCE

(a) LONG WAVE reserves the right to terminate this Subcontract, or any part hereof, for its convenience. LONG WAVE shall terminate by delivering to SELLER a Notice of Termination specifying the extent of termination and the effective date. In the event of such termination, SELLER shall immediately stop all work hereunder and shall immediately cause any and all of its suppliers and subcontractors to cease work. Subject to the terms of this Subcontract, SELLER shall be paid a percentage of the Subcontract price reflecting the percentage of the Work

performed prior to the notice of termination, plus reasonable charges SELLER can demonstrate to the satisfaction of LONG WAVE using its standard record keeping system have resulted from the termination. SELLER shall not be paid for any Work performed or costs incurred which reasonably could have been avoided.

(b) In no event shall LONG WAVE be liable for lost or anticipated profits, or unabsorbed indirect costs or overhead, or for any sum in excess of the total Subcontract price. SELLER's termination claim shall be submitted within ninety (90) days from the effective date of the termination.

(c) SELLER shall continue all Work not terminated.

22. DEFAULT

(a) LONG WAVE, by written notice, may terminate this Subcontract for default, in whole or in part, if SELLER (i) fails to comply with any of the terms of this Subcontract; (ii) fails to make progress so as to endanger performance of this Subcontract; (iii) fails to provide adequate assurance of future performance; (iv) files or has filed against it a petition in bankruptcy; or (v) becomes insolvent or suffers a material adverse change in financial condition.

(b) SELLER shall have ten (10) days (or such longer period as LONG WAVE may authorize in writing) to cure any such failure after receipt of notice from LONG WAVE. Default involving bankruptcy or adverse change in financial condition shall not be subject to the cure provision.

(c) Following a termination for default of this Subcontract, SELLER shall be compensated only for Work actually delivered and accepted. LONG WAVE may require SELLER to deliver to LONG WAVE any supplies and materials, manufacturing materials, and manufacturing drawings that SELLER has specifically produced or acquired for the terminated portion of this Subcontract. LONG WAVE and SELLER shall agree on the amount of payment for these other deliverables.

(d) In the event of a cancellation or termination under this Subcontract, SELLER shall be liable to LONG WAVE for the costs of re-procurement, in addition to LONG WAVE's other rights and remedies at law or in equity.

(e) Upon the occurrence of or during the continuation of a default, LONG WAVE may exercise any and all rights and remedies available to it under applicable law and equity, including without limitation, cancellation of this Subcontract. If after termination for default under this Subcontract, it is determined that SELLER was not in default, such termination shall be deemed a termination for convenience.

(e) SELLER shall continue all Work not terminated or cancelled.

23. GOVERNING LAW AND DISPUTES

(a) This Subcontract and any matter arising out of or related to this Subcontract shall be governed by the laws of the State of Oklahoma, without regard to its conflicts of laws provisions.

(b) All disputes under this Subcontract that are not disposed of by mutual agreement may be decided by recourse to an action at law or in equity. Until final resolution of any dispute hereunder, SELLER shall diligently proceed with the performance of this Subcontract as directed by LONG WAVE.

24. REMEDIES

Except as otherwise provided herein, the rights and remedies of both parties hereunder shall be in addition to their rights and remedies at law or in equity. Failure of either party to enforce any of its rights shall not constitute a waiver of such rights or of any other rights and shall not be construed as a waiver or relinquishment of any such provisions, rights or remedies; rather, the same shall remain in full force and effect.

25. WAIVERS, APPROVALS, AND REMEDIES

(a) Failure by either party to enforce any of the provisions of this Subcontract or applicable law shall not constitute a waiver of the requirements of such provisions or law, or as a waiver of the right of a party thereafter to enforce such provision or law.

(b) LONG WAVE's approval of documents shall not relieve SELLER of its obligation to comply with the requirements of this Subcontract.

(c) The rights and remedies of either party in this Subcontract are cumulative and in addition to any other rights and remedies provided by law or in equity.

26. SEVERABILITY

Each clause, paragraph and subparagraph of this Subcontract is severable, and if one or more of them are declared invalid, the remaining provisions of this Subcontract will remain in full force and effect.

27. ASSIGNMENT/ ORGANIZATIONAL CHANGES

(a) SELLER may not assign any rights or delegate any of its obligations due or to become due under this Subcontract without the prior written consent of LONG WAVE. Any purported assignment or delegation by SELLER without such consent shall be void.

(b) SELLER shall promptly notify LONG WAVE in writing of any organizational changes made by SELLER, including name or ownership changes, mergers or acquisitions.

28. TAXES

Unless this Subcontract specifies otherwise, the price of this Subcontract includes, and SELLER is liable for and shall pay, all taxes, impositions, charges and exactions imposed on or measured by this Subcontract except for applicable sales and use taxes that are separately stated on SELLER's invoice. Prices shall not include any taxes, impositions, charges or exactions for which LONG WAVE has furnished a valid exemption certificate or other evidence of exemption.

29. RETENTION OF RECORDS

Unless a longer period is specified in this Subcontract or by law or regulation, SELLER shall retain all records related to this Subcontract for three (3) years from the date of final payment received by SELLER. Records related to this Subcontract include, but are not limited to, financial, proposal, procurement, specifications, production, inspection, test, quality, shipping and export, and certification records.

At no additional cost, SELLER shall timely provide access to such records to the US Government and/or LONG WAVE upon request.

30. MAINTENANCE OF RECORDS

(a) SELLER shall maintain complete and accurate records in accordance with generally accepted accounting principles to substantiate SELLER's charges hereunder. Such records shall include, but not be limited to, applicable time sheets, job cards, phone bills, travel receipts and job summaries. SELLER shall retain such records for three (3) years from final payment of this Subcontract.

(b) LONG WAVE shall have access to such records, and any other records SELLER is required to maintain under this Subcontract, for the purpose of audit during normal business hours, upon reasonable notice for so long as such records are required to be retained.