



NOV 21 2012

Mr. Larry Robinson  
Maine MEP  
87 Winthrop Street  
Augusta, ME 04330

Re: Maine MEP  
Cooperative Agreement Number: 70NANB10H275  
Cost Claim Determinations and Authorized Federal Reimbursements

Mr. Robinson:

The purpose of this letter is to provide the Maine MEP with NIST's determinations regarding all Maine MEP cost claims for the period of July 1, 2011 – June 30, 2012, which are pending NIST approval. Based on our records, the pending Maine MEP cost claims total \$1,084,748.00<sup>1</sup> and pertain to the Maine MEP's four subrecipient and third-party contributor agreements (SRAs/TPCs), as well as the in-kind contributions made by the Board of Directors. The Maine MEP has requested federal reimbursement for one-third of these costs or \$361,583.00

For the reasons discussed below, NIST determined that \$352,893.97 in total costs are allowable under the Maine MEP award and authorizes federal reimbursement to the Maine MEP in the total amount of \$117,631.33 for one-third of these costs. We note that a large portion of the Maine MEP's cost claims that were not allowed by NIST pertain to costs attributable to the Maine International Trade Center TPC agreement, including over \$400,000.00 of costs claims exceeding the total amount for which the Maine MEP requested and received NIST approval.

The cost determinations and corresponding reimbursement authorizations set forth in this letter are based on the information and documentation currently available to NIST. The determinations set forth herein, including but not limited to the discretion exercised by NIST in allowing certain unsubstantiated costs claimed by the Maine MEP, are specific to the subject claims and do not represent a commitment by or obligation of NIST to exercise such discretion relative to any future Maine MEP cost claims, nor do they represent NIST approval of any aspect of future Maine MEP Operating Plans or SRAs and TPCs.

Set forth below is a summary of the key standards in determining the allowability of Maine MEP's costs claims, followed by analysis of each of the specific cost claims submitted by the Maine MEP. In an effort to avoid subsequent cost disallowances, this letter further provides the Maine MEP with guidance concerning future cost claims pursuant to the below partnerships and similar SRAs and TPCs.

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#### **Allowability of Maine MEP Award Costs**

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<sup>1</sup> On October 22, 2012, NIST authorized reimbursement for all remaining unpaid direct costs claimed by the Maine MEP for the July 1, 2011 – June 30, 2012 award period.



**Applicable Cost Principles.** A basic consideration of the cost principles is that “[t]o be allowable under an award, costs must . . . [b]e reasonable for the performance of the award and be allocable thereto . . . , and must be adequately documented.” 2 CFR Part 230 (A-122), App. A.2.a. and g. (emphasis added).

The cost principles further explain the concept of reasonableness:

*A cost is reasonable if, in its nature or amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the costs.* The question of the reasonableness of specific costs must be scrutinized with particular care in connection with organizations or separate divisions thereof which receive the preponderance of their support from awards made by Federal agencies. In determining the reasonableness of a given cost, consideration shall be given to:

- a. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the organization or the performance of the award.
- b. The restraints or requirements imposed by such factors as generally accepted sound business practices, arms length bargaining, Federal and State laws and regulations, and terms and conditions of the award.
- c. Whether the individuals concerned acted with prudence in the circumstances, considering their responsibilities to the organization, its members, employees, and clients, the public at large, and the Federal Government.
- d. Significant deviations from the established practices of the organization which may unjustifiably increase the award costs. *Id.* at §A.3. (emphasis added).

The cost principles further explain the concept of allocability:

A cost is allocable to a particular cost objective such as a grant . . . *in accordance with the relative benefits received.* A cost is allocable to a Federal award if it is treated consistently with other costs incurred for the same purpose in like circumstances and if it:

- (1) Is incurred specifically for the award.
- (2) *Benefits both the award and other work and can be distributed in reasonable proportion to the benefits received,* or
- (3) Is necessary to the overall operation of the organization, although a direct relationship to any particular cost objective cannot be shown. *Id.* at § A.4.a. (emphasis added).

**Department of Commerce Cost Sharing Regulations.** 15 C.F.R. §14.23 set forth the standards for cost sharing and, in part, state:

- (a) All contributions, including cash and third party in-kind, shall be accepted as part of



the recipient's cost sharing or matching when such contributions meet all of the following criteria:

- (1) Are verifiable from the recipient's records.
- (2) Are not included as contributions for any other federally assisted project or program.
- (3) Are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
- (4) Are allowable under the applicable cost principles.
- (5) Are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching.
- (6) Are provided for in the approved budget.
- (7) Conform to other provisions of this part, as applicable.

**MEP Award General Terms and Conditions (February 2011) (GTC)**. GTC Number 16 pertains to cost sharing and matching under MEP Awards, and supplements the documentation requirements in 15 CFR §14.23. GTC Number 16, in part, states:

**Documenting Non-Federal Cost Share**

15 CFR Part 290.4(c): Host Contribution. The host organization may count as part of its share, to the extent expended for allowable project costs:

- (1) Dollar contributions from state, county, city, industrial, or other sources;
- (2) Revenue from licensing and royalties;
- (3) Fees for services performed;
- (4) [Third party] in-kind contributions of full time personnel;
- (5) [Third party] in-kind contribution of part time personnel, equipment, software, rental value of centrally located space (office and laboratory) and other related contributions up to a maximum of one-half of the host's annual share.

It is extremely important that the non-Federal cost share contributions be documented. Following are some examples of documentation that should be made available to auditors.

Recipients should refer to 15 CFR Part 14.23 or 15 CFR Part 24.24 to review the list of criteria that must be met in order for the non-Federal cost share to be acceptable.

A. Documenting Contributions under 15 CFR Part 290 4. (c)(1) – (3):

Centers must have documented evidence of all cash received from any contributor. This evidence may be in the form of a letter and a bank account statement displaying an electronic funds transfer from a cash contributor to the Center's bank account.

All sub-recipients must adhere to the same documented evidence requirements as those imposed on the Center.

**Documenting Third Party In-kind Contributions Under 15 CFR Part 290.4(c)(4) and (5):**



Third Party Contributor (All Third Party Non-cash Contributions Are Considered In-kind)

**Per 15 CFR § 14.2(n), Third party in-kind contributions** mean the value of non-cash contributions provided by non-Federal third parties. Third party in-kind contributions may be in the form of real property, equipment, supplies and other expendable property, and the value of goods, services and personnel directly benefiting and specifically identifiable to the project or program. See also 15 C.F.R. 24.3.

Centers must have documented evidence of the third party in-kind contribution from the contributor. This evidence must include documentation from the contributor that contains:

- The value of each third party in-kind contribution established in accordance with the applicable cost principles. (See 15 CFR Part 14.23 or 15 CFR Part 24.24, and the applicable cost principles: 2 CFR Part 220 (replaces OMB Circular A-21), 2 CFR Part 225 (replaces OMB Circular A-87 and 2 CFR Part 230 (replaces OMB Circular A-122).
- The method of valuation of third party in-kind contribution shall be submitted as part of the center's operating plan and approved by NIST HMEP and Grants Officer.
- A list of the type of third party in-kind contribution.
- Percentage of time that the contribution was used to support the HMEP Project.

**Sub-recipient Documentation To Be Maintained By The Center**

At a minimum, the following documents should be maintained by the Center and/or sub-recipient(s) and made available in the event of an audit:

- a. Sub-award Document
- b. Documentation to support valuation of third party in-kind contributions
- c. Sub-recipient Financial Reporting
  - Monthly or Quarterly Statement of Revenue, Expenses and Fund Balance
  - Actual vs. Budget Expense Detail Schedule – by account classification and by cash and third party in-kind non-Federal share Federal cost share
  - Actual vs. Budget Cash Flow Statements
- d. Sub-recipient Program Tracking Documents.  
Monthly or quarterly report of Program Income (list by major types or programs)
- e. Written narrative of technical progress report

**Amendment Number 13, Special Award Condition (SAC) Number 4.** This SAC instructs the Maine MEP that reimbursement requests associated with the SRAs and TPCs “must be accompanied by documentation substantiating the revenue and expenses that relate to the actual tasks being performed” and further directs the Maine MEP to GTC Number 16.



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## Maine Technology Institute (MTI)

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Maine MEP submitted third party contributions by MTI that the Maine MEP valued at \$401,095.00 and requested federal reimbursement in the amount of \$133,698.00 for one-third of these costs.

Section I of the MTI Third Party Contributor Agreement (MTI Agreement) provides that activities performed by the Maine MEP and MTI “are to be conducted and implemented in a manner that maximizes both the efficient use of federal and private funds while avoiding duplication of efforts on a state and nationwide basis” and that they are “intended to support MEP and MTI program objectives.” The MTI Agreement further provides that the MTI grantees will have access to up to 8 hours of Maine MEP services at no charge. In accounting for the Maine MEP cost share attributable to this MTI Agreement, it appears that MTI provided the Maine MEP with quarterly reports listing all award payments made by MTI to Maine companies during the subject quarter. For those companies receiving MTI awards that the Maine MEP identifies as manufacturers, the Maine MEP claims the entire amount of the MTI grant payments made to those companies as non-federal, third-party cost share contributions allocable to the MEP project. This protocol is set forth in detail in the MTI Agreement and may be summarized by the following provision on the cover page to the quarterly reports provided by MTI to the Maine MEP: “[t]his in-kind contribution represents award payments to MTI award recipients that Maine MEP determined to be manufacturers and verified awards as allocable to be used as cost share under the MEP Program.”

It may be the case that the Maine MEP’s relationship with MTI avoids duplication of efforts while supporting mutual MEP and MTI program objectives, but Maine MEP failed to apportion the mutually benefitting efforts of MTI between Maine MEP and MTI, and has not provided adequate supporting documentation upon which NIST could make such a determination. In this connection, the Maine MEP submitted to NIST a summary listing of all MTI award payments made to Maine manufacturers during the subject quarter and identified, again in summary fashion, those award MTI payments being counted as non-federal cost share towards the Maine MEP award. However, the Maine MEP did not submit an explanation or any supporting documentation establishing how or why the Maine MEP chose certain companies receiving MTI award as benefitting the Maine MEP project, nor did the Maine MEP provide an explanation as to why it decided that the entire MTI award payment for selected companies was properly allocable to the Maine MEP award. Moreover, NIST reviewed data reported by Maine MEP in conjunction with NIST MEP’s quarterly performance data survey, but was unable to determine how many of the MTI grantees included in the cost share claim actually received services from or otherwise had a nexus to the Maine MEP Center.

For the above stated reasons, Maine MEP’s claimed third party contributions relative to its partnership with MTI could be disallowed in their entirety. Notwithstanding, based on the MEP Program Office’s familiarity with the operation and performance of the Maine MEP Center under its award, the Program Office is convinced that at least some of the manufacturers receiving MTI awards for which the Maine MEP claims as cost share received MEP services or otherwise had a nexus to the Maine MEP and that, considering the totality of circumstances, the Maine MEP award appears to have benefitted under the arrangement with MTI. NIST therefore exercises its discretion and will allow 25 percent of the total claimed costs, less a 10 percent



disallowance due to the Maine MEP's failure to submit adequate supporting documentation to NIST, which is calculated as follows:

<b>MTI</b>	
Total Costs Claimed by Maine MEP	\$ 401,095.00
Costs Approved by NIST (25% of Costs Claimed)	\$ 100,273.75
(Less: 10% Reduction for Inadequate Documentation)	(\$ 10,027.38)
Total Costs Approved by NIST	\$ 90,246.37
Total Amount Authorized for Federal Reimbursement (1/3)	\$ 30,082.13

On a going-forward basis, the Maine MEP must develop and maintain adequate documentation (available upon request to NIST) justifying its allocation to the MEP award of claimed costs pursuant to the MTI partnership and with respect to similar TPCs. In this connection, there is no particular allocation formula that would be applicable across-the-board for reasonably proportioning mutually beneficial costs between the Maine MEP and its third party contributors. Instead, the distribution of costs will vary depending upon the unique circumstances of each relationship and must be adequately documented by Maine MEP. There are, however, some factors that should be considered in all circumstances. For example, the extent to which any revenue that is generated by the activity of a third-party for which costs are claimed is shared with the Maine MEP would be a reasonable reflection of the relative apportionment of the benefits. The benefits of existing resources being used by a contributing third party as they had been prior to its partnering with the Maine MEP without additional resources or supplemental effort or other modification necessarily accrue primarily to the contributing entity. The extent to which the Maine MEP can control the manner and timing of the delivery of those activities is an indication of benefits accruing to it. Predetermined quantitative and mutually agreed upon modifications to either the input or the results of contributed services would be useful indicators of the distribution or redistribution of benefits. Finally, as a general rule, the relative proportion of benefits received is likely to vary for different activities undertaken by a contributing third party for different manufacturers.

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### **Maine International Trade Center (MITC)**

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Maine MEP submitted third party contributions by MITC that the Maine MEP valued at \$567,786.00 and requested federal reimbursement in the amount of \$189,262.00 for one-third of these costs.

As a threshold matter, the Maine MEP requested and received NIST approval for \$167,000.00 in total costs relative to the MITC Third Party Contributor Agreement (MITC Agreement), subject to the substantiation of claimed costs by the Maine MEP. *See* Amendment 13, Special Award Conditions 4 and 7, to the Maine MEP award. However, Maine MEP is claiming total costs of \$567,786.00, which is more than three times greater than the amount for which NIST approved the MITC Agreement. The Maine MEP has not provided, and NIST was unable to independently determine, a basis for these excess cost claims. Accordingly, NIST will only consider \$167,000.00 of the \$567,786.00 in costs claims submitted by the Maine MEP pertaining



to the MITC Agreement and will not consider Maine MEP's claim for the remaining \$400,786.00 (*i.e.*, \$567,786 - \$167,000) of costs.

The MITC Agreement presents what appears to be a valuable partnership, but Maine MEP has failed to apportion the mutually benefitting efforts of MITC between Maine MEP and MITC, and has not provided adequate supporting documentation upon which NIST could make such a determination. In this connection, the Maine MEP submitted to NIST a copy of quarterly MITC Profit and Loss Statements (P&Ls) and calculated the MITC contribution to the Maine MEP by taking MITC's total expenses from its P&Ls and subtracting three expense items: (1) trade shows; (2) bank charges; and (3) depreciation. Assuming that Maine MEP correctly deducted all costs that are not otherwise allowable and that those services provided some benefit to the Maine MEP award, it is apparent that most, if not almost all, of those costs also benefitted MITC (*i.e.*, the third-party contributor). However, the Maine MEP did not provide, and NIST is unable to independently determine, how the Maine MEP identified and extrapolated specific costs incurred by MITC as allocable to the Maine MEP award. Rather, it appears that Maine MEP simply selected certain costs as allocable to the Maine MEP project after reviewing the financial reports pertaining to MITC's normal operating expenses. Under the applicable cost principles, costs that mutually benefit the recipient and the contributor are allocable only if they can be distributed in reasonable proportion to the benefits received. *See* 2 CFR Part 230 (A-122), App. A.4.a.

For the above stated reasons, NIST could disallow the entire amount of the Maine MEP's claimed costs relative to the MITC Agreement. While it is not discernible from the documentation provided by the Maine MEP, NIST presumes that certain claimed contributed expenses were incurred in a manner that represented performance of activities that benefitted the Maine MEP. NIST therefore exercises its discretion and will allow 25 percent of the total claimed costs up to the \$167,000.00 amount for which the MITC Agreement was approved, less a 10 percent disallowance due to the Maine MEP's failure to submit adequate supporting documentation to NIST, which is calculated as follows:

MITC	
Total Costs Claimed by Maine MEP	\$ 567,786.00
Total Amount for which the MITC Agreement was Approved by NIST	\$ 167,000.00
Costs Approved by NIST (25% of Claimed Costs up to \$167,000)	\$ 41,750.00
(Less: 10% Reduction for Inadequate Documentation)	(\$ 4,175.00)
Total Costs Approved by NIST	\$ 37,575.00
Total Amount Authorized for Federal Reimbursement (1/3 of approved costs)	\$ 12,525.00

On a going-forward basis, the Maine MEP must develop and maintain adequate documentation (available upon request to NIST) justifying its allocation to the MEP award of claimed costs pursuant to the MITC partnership and with respect to similar TPCs. As noted in the above discussion relative to the MITC Agreement, there is no particular allocation formula that would be applicable across-the-board for reasonably proportioning mutually beneficial costs between the



Maine MEP and its third party contributors. Instead, the distribution of costs will vary depending upon the unique circumstances of each relationship and must be adequately documented by Maine MEP. The allocation factors identified in the above MTI discussion should similarly be considered by the Maine MEP in future allocations of MITC and similar TPC costs to the Maine MEP award.

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**Northern Maine Development Commission (NMDC)**  
**Androscoggin Valley Council of Governments (AVCOG)**

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NIST approved the NMDC subrecipient agreement in the amount of \$119,500, which is comprised of: (i) a \$75,000.00 cash transfer from Maine MEP to NMDC; and (ii) \$44,500.00 in NMDC cost share consisting of state funds (\$24,500.00) and MEP project fees (\$20,000.00), all of which is budgeted towards NMDC expenses in implementing the subaward. The NIST approval of the NMDC subaward was subject to the substantiation of claimed costs by the Maine MEP. *See* Amendment 13, Special Award Conditions 4 and 7, to the Maine MEP award.

NIST approved the AVCOG subrecipient agreement in the amount of \$110,000.00, which is comprised of: (i) a \$75,000.00 subaward from Maine MEP to AVCOG; and (ii) \$35,000.00 in AVCOG cost share consisting of county funds, all of which is budgeted towards AVCOG expenses in implementing the subaward. The AVCOG subaward agreement further estimated that MEP project fees (*i.e.*, program income) of \$75,000.00 would be earned and budgeted towards the subrecipient's expenses in implementing the subaward. The NIST approval of the AVCOG subaward was subject to the substantiation of claimed costs by the Maine MEP. *See* Amendment 13, Special Award Conditions 4 and 7, to the Maine MEP award. As evidenced by the AVCOG subaward agreement, the total budget for the AVCOG subaward was \$185,000.00. NIST will therefore consider Maine MEP's entire cost claim, notwithstanding that the AVCOG agreement was only approved by NIST in the total amount of \$110,000.00.

Both the NMDC and AVCOG subaward agreements require the respective subrecipient to submit the following documentation to the Maine MEP relative to the Maine MEP's financial monitoring of the subaward: (i) financial documentation including validation of payroll costs associated with the activities and other in-kind services not otherwise recorded; (ii) timesheets; (iii) selected portions of the general ledger as related to the subaward activities; (iv) invoices, purchase orders or related documentation verifying costs incurred by the subrecipient in implementing the subaward. However, in submitting its reimbursement claims to NIST for these subawards, the Maine MEP did not provide an explanation as to the basis it employed for determining the allowability or amount of the reimbursement claim under applicable cost principles, nor did the Maine MEP provide sufficient documentation from which NIST could independently determine or verify the basis or amount of the Maine MEP claims. For example, the Maine MEP did not submit to NIST timesheets from either of the subrecipients documenting the subrecipient staff time spent on the subaward and the corresponding salary and fringe benefits costs. The Maine MEP also did not submit to NIST subrecipient invoices or purchase orders substantiating the claimed costs, beyond those invoices between the Maine MEP and the subrecipient relative to the Maine MEP's transfer of federal funds to the subrecipient. We further note that, with respect to the documentation submitted by the Maine MEP to NIST, there



are instances where dates and amounts are marked out and changed, and some documentation lack approval notations.

In addition, the documentation submitted by the Maine MEP relative to the NMDC and AVCOG subawards, including the “Maine MEP Documentation for Agency Review” spreadsheet, does not always identify with specificity the costs claims attributable to each of these two subawards. In certain instances, the Maine MEP combined the costs claims for the NMDC and AVCOG subawards into a single line-item on the spreadsheet and NIST was unable to independently ascertain the claimed costs attributable to each subrecipient based on the supporting documentation submitted by the Maine MEP. Accordingly, the total amount of the approved costs claims, as well as the authorized federal reimbursement, for the NMDC and AVCOG subawards are calculated below on a comprehensive basis and capture all pending cost claims submitted by the Maine MEP under these two subawards.

The Maine MEP submitted a total of \$221,226.00 in cost claims attributable to the NMDC and AVCOG subawards, consisting of: (i) \$113,622.00 in direct cash transfers from the Maine MEP; (ii) \$67,650.00 in cost share contributions from the subawardees; and (iii) \$39,954.00 of indirect costs calculated by applying the Maine MEP indirect cost rate (59.06%) to the \$67,650.00, and requested federal reimbursement for one-third of these costs. For the above stated reasons, NIST could disallow the entire amount of the Maine MEP’s claimed costs relative to the NMDC and AVCOG subaward agreements. While it is not discernible from the documentation provided by the Maine MEP, NIST presumes that the Maine MEP honored its commitment relative to the total of \$113,622.00 in claimed cash transfers to NMDC and to AVCOG, and will exercise its discretion in allowing these costs in their entirety.<sup>2</sup> NIST further presumes that the \$67,650.00 of total Maine MEP costs claims relative to the NMDC and AVCOG cost share contributions represent allowable costs incurred by the subrecipients in the performance of their respective subawards and that these activities benefited the Maine MEP award. NIST therefore exercises its discretion and will allow the entire \$67,650.00 in Maine MEP’s cost claims.<sup>3</sup> Finally, NIST will exercise its discretion and will allow the entire amount of the Maine MEP’s indirect cost claims relative to its administration of these subawards. The total amount of allowable costs and the total authorized federal reimbursement for both the NMDC and AVCOG subawards is calculated as follows:

<b>NMDC and AVCOG Subawards</b>	
Total Costs Claimed by the Maine MEP	\$ 221,226.00
Total Costs Approved by NIST	\$ 221,226.00
Total Amount Authorized for Federal Reimbursement (1/3 of approved costs)	\$ 73,742.00

<sup>2</sup> NIST previously approved \$36,378.00 of Maine MEP’s cost claims relative to the direct cash transfers to the subrecipients and has reimbursed Maine MEP for one-third of these costs. Therefore, NIST has allowed the entire \$150,000 in direct cash transfers to AVCOG and NMDC claimed by Maine MEP.

<sup>3</sup> NIST previously approved \$17,518.00 of Maine MEP’s cost claims relative to the cost share contributions from AVCOG and NMDC and has reimbursed Maine MEP for one-third of these costs. Therefore, NIST has allowed the entire \$85,168 in subawardee cost share contributions claimed by Maine MEP.



On a going forward basis, the Maine MEP must develop and maintain adequate documentation (available upon request to NIST) relative to the allowability, under applicable cost principles, for charging costs incurred by NMDC, AVCOG, and other subawardees to the Maine MEP award, as well as adequate documentation substantiating claimed costs. In this connection, it is the responsibility of the Maine MEP to collect and evaluate supporting financial documentation from subawardees, including but not limited to timesheets, purchase orders, invoices, and other materials concerning costs charged to the Maine MEP award.

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### Board of Directors

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Maine MEP submitted in-kind contributions of time by its Board of Directors that it valued at a total of \$4,274.00 and requested federal reimbursement for one-third of this amount.

Based on a review of the documentation submitted by Maine MEP, it appears that the Maine MEP used a flat rate of \$100.00 per hour to value the Board members' time. However, the Maine MEP did not submit an explanation or supporting documentation establishing the reasonableness of the \$100.00 per hour rate in arriving at an accurate valuation. Moreover, the Maine MEP did not provide adequate documentation demonstrating the actual time spent by the Board of Directors on Maine MEP matters. In the absence of adequate valuation and time keeping documentation, NIST could disallow these costs in their entirety. However, as an exercise of discretion, NIST approves the entire \$4,274.00 of claimed costs, less a 10 percent reduction due to the Maine MEP's failure to submit adequate supporting documentation to NIST, which is calculated as follows:

<b>Board of Directors</b>	
Total Allowable Costs Claimed by the Maine MEP	\$ 4,274.00
(Less: 10% Reduction for Inadequate Documentation)	(\$ 427.40)
Total Costs Approved by NIST	\$ 3,846.60
Total Amount Authorized for Federal Reimbursement (1/3)	\$ 1,282.20

On a going-forward basis, the Maine MEP must develop and maintain adequate documentation (available upon request to NIST) relative to its rationale, under applicable cost principles, for charging the Maine MEP award for personal services performed by the Board of Directors. In this connection, the Maine MEP must maintain adequate documentation establishing the reasonableness of the hourly rate being used to value the services performed by the Board. The Maine MEP must also maintain verifiable documentation (*e.g.*, time sheets or activity logs) showing the actual time spent by each of the Board members on matters relating to the Maine MEP award.

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The determinations set forth above are intended to address all remaining cost claims submitted by the Maine MEP for the period July 1, 2011 – June 30, 2012. Please contact me as soon as possible if you believe that there are pending Maine MEP cost claims not addressed in this letter.



**UNITED STATES DEPARTMENT OF COMMERCE**  
**National Institute of Standards and Technology**  
Gaithersburg, Maryland 20899-

Additionally, feel free to contact me should you have any questions or wish to discuss the above determinations in more detail.

Sincerely,

A handwritten signature in black ink, appearing to read "Scott McNichol". The signature is fluid and cursive.

Scott McNichol  
MEP Grants Officer

Copies to: MEP Program Office & Maine MEP Award File