



FEDERAL FLOW DOWN REQUIREMENTS RIDER (NON-CONSTRUCTION)

Sila Nanotechnologies, Inc. (“**Recipient**”) has entered into a Federal Assistance Agreement (“**FAA**”) with the U.S. Department of Energy (“**Federal Awarding Agency**” or “**DOE**”) effective October 1, 2023, under Funding Opportunity Announcement (“**FOA**”) No DE-FOA-0002678 (“**Award**”), pursuant to which Recipient must flow down certain terms and conditions of the Award and FAA (the “**Flow Downs**”) to third parties with which Recipient enters into a contract for goods or services funded in part or in whole by the Federal Awarding Agency.

You as Recipient’s service provider or vendor (“**Contractor**”) are designated by Recipient as a Contractor under 2 CFR 200.331 that provides goods and/or services under a contract of the type, nature, and value of the written agreement and/or purchase order to which this Federal Flow Down Requirements Rider (“**Rider**”) is added (individually and collectively, “**Contract(s)**”).

As used in this Rider:

- (a) “**Foreign Country of Risk**” means the People's Republic of China, the Democratic People's Republic of Korea (North Korea), the Russian Federation, the Islamic Republic of Iran, and Belarus, and any other country designated as a country of concern or country of risk by the U.S. Department of Energy or the Secretary of State. This list is subject to change by DOE.
- (b) “**Foreign Entity of Concern**” or “**FEOC**” has the meaning set forth in 42 U.S.C. § 18741(a)(5).

Contractor agrees to comply with the Flow Downs to the extent applicable in its performance of the Contract(s).

1. **Federally Required Contract Provisions.** The Federally Required Contract Provisions found in Appendix II of 2 CFR Part 200 are reproduced at the end of this Rider and hereby incorporated by reference as if fully set forth herein.
2. **Equal Employment Opportunity.** During the performance of the Contract(s), Contractor agrees as follows:
 - (a) Contractor will not discriminate against any employee or applicant for employment because of race, color, religion, sex, sexual orientation, gender identity, or national origin. Contractor will take affirmative action to ensure that applicants are employed, and that employees are treated during employment without regard to their race, color, religion, sex, sexual orientation, gender identity, or national origin. Such action shall include, but not be limited to the following:

Employment, upgrading, demotion, or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. Contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices to be provided setting forth the provisions of this nondiscrimination clause.
 - (b) Contractor will, in all solicitations or advertisements for employees placed by or on behalf of Contractor, state that all qualified applicants will receive consideration for employment without regard to race, color, religion, sex, sexual orientation, gender identity, or national origin.
 - (c) Contractor will not discharge or in any other manner discriminate against any employee or applicant for employment because such employee or applicant has inquired about, discussed, or disclosed the compensation of the employee or applicant or another employee or applicant. This provision shall not apply to instances in which an employee who has access to the compensation information of other employees or applicants as a part of such employee's essential job functions discloses the compensation of such other employees or applicants to individuals who do not



otherwise have access to such information, unless such disclosure is in response to a formal complaint or charge, in furtherance of an investigation, proceeding, hearing, or action, including an investigation conducted by the employer, or is consistent with Contractor's legal duty to furnish information.

- (d) Contractor will (i) send to each labor union or representative of workers with which it has a collective bargaining agreement or other contract or understanding, a notice advising said labor union or workers' representatives of Contractor's commitments under this Section 2, and (ii) post copies of the notice in conspicuous places available to employees and applicants for employment.
- (e) Contractor will include the provisions of Section 2 (a) through (e) in every subcontract or purchase order under the Contract(s) so that such provisions will be binding upon each subcontractor or vendor.

3. **Davis-Bacon Requirements.** The Award is funded under Division D of the Bipartisan Infrastructure Law (BIL) and is subject to Davis-Bacon Act requirements for all construction, alteration, or repair work performed thereunder. To the extent Contractor's scope includes any construction, alteration, or repair work in excess of \$2000, all laborers and mechanics performing such work shall be paid wages at rates not less than those prevailing on similar projects in the locality, as determined by the Secretary of Labor in accordance with the Davis-Bacon Act ("DBA") (40 U.S.C. 3141-3148).
4. **Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708).** Contractor represents that it does not employ laborers or mechanics under the Contract(s). In the event Contractor does employ laborers or mechanics, it shall comply with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5).
5. **Clean Air Act and Federal Water Pollution Control Act.** If the Contract(s) exceeds one-hundred and fifty thousand dollars (\$150,000) in value, Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Contractor shall promptly report any violations to Recipient. Recipient is responsible for reporting violations to the Federal Awarding Agency and the Regional Office of the Environmental Protection Agency (EPA). Contractor agrees to include these requirements in each subcontract that exceeds one-hundred and fifty thousand dollars (\$150,000) in support of its performance of the Contract(s).
6. **Debarment and Suspension.** Contractor acknowledges that Recipient is prohibited from contracting with any person or entity that is listed on the government-wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), "Debarment and Suspension." SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.

Contractor certifies that it does not appear on the SAM Exclusions List and shall notify Recipient within five (5) business days if it is added. Contractor shall include a requirement to comply with 2 CFR Part 180, Subpart C in any lower tier covered transactions into which it enters.

7. **Anti-Lobbying (31 U.S.C. 1352).** Contractor certifies to the best of its knowledge and belief that 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 its behalf in connection with the awarding of the Contract(s). Contractor shall disclose any lobbying with non-Federal funds that takes place in



connection with obtaining any Federal award. Such disclosures will be forwarded to the Federal Awarding Agency.

Contractor must require this certification and the requirement for lower-tier certifications in each subcontract that exceeds one-hundred thousand dollars (\$100,000) in support of its performance of the Contract(s). Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures will be forwarded to the Federal Awarding Agency.

- 8. Section 889 Compliance.** Contractor shall not provide, as part of performance of the Contract(s), equipment, services, or systems that use covered telecommunications equipment or services, as those terms are defined in Public Law 115-232, section 889, and its implementing regulations at 2 C.F.R. 200.216.
- 9. Contracting with Small and Minority Businesses, Women's Business Enterprises, and Labor Surplus Area Firms.** If Contractor awards or lets any subcontracts in the performance of the Contract(s), Contractor should ensure when possible that small businesses, minority businesses, women's business enterprises, veteran-owned businesses, and labor surplus area firms (See U.S. Department of Labor's list) are considered as set forth below. Such consideration means:
 - (a) These business types are included on solicitation lists;
 - (b) These business types are solicited whenever they are potential sources;
 - (c) Dividing total procurement transactions into separate procurements to permit maximum participation by these business types;
 - (d) Establishing delivery schedules (for example, the percentage of an order to be delivered by a given date of each month) that encourage participation by these business types;
 - (e) Utilizing organizations such as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and
 - (f) Including this Section 9 in all subcontracts under the Contract(s).
- 10. Maintenance, Retention, and Access to Records.**
 - (a) Contractor shall maintain all records relating to the Contract(s) in accordance with generally accepted accounting principles. Such records shall fully and accurately reflect the Contractor's financial activities under the Contract(s).
 - (b) Contractor shall maintain separate accounting records for the Contract(s) with sufficient documentation (e.g. detailed invoices, cancelled checks, payroll journals, and bank statement reconciliations) to establish that expenditures are allowable, allocable, and reasonable under the Contract(s).
 - (c) Contractor shall furnish Recipient and the Federal Awarding Agency with all data reasonably required for monitoring, evaluation, auditing, and quality assurance. .



- (d) All records that were created, utilized, or maintained for the purpose of fulfillment of Contractor's obligations pursuant to the Contract(s), whether paper or electronic (“**Relevant Records**”), shall be retained by the respective record holder for a period of five (5) years after termination of the Contract(s), including any extensions or renewals of the Contract(s).
- (e) In the event of litigation, claims, or audit findings, all Relevant Records shall be retained for a period of five (5) years after the resolution of any such event.
- (f) Contractor shall permit Recipient, the Federal Awarding Agency, the Comptroller General of the United States, or any of their authorized representatives to access, review, or reproduce any and all Relevant Records.
- (g) Contractor shall ensure that the provisions of this Section 10 are incorporated into any agreements into which it enters that are related to the Contract(s).

11. Access Restrictions.

- (a) **Non-Public Information Restrictions.** Contractor and its personnel, agents, and representatives shall not disclose any non-public information, including technical data, subject inventions, or other proprietary or controlled information, developed under the project funded by the Award to any Contractor subsidiary, affiliate, investor, supplier, licensee at any tier, battery manufacturer for Contractor end customers, or joint development partner that: (1) has a place of incorporation or a principal place of business in a Foreign Country of Risk (for entities) or (2) is a national of a Foreign Country of Risk (for individuals). Upon Recipient’s request (no more than one time per calendar year), Contractor shall provide to Recipient a certificate of compliance with this Section 11.
- (b) **Intellectual Property and Data Transfer Prohibition.** Contractor shall not license, assign, or otherwise transfer any rights in intellectual property or non-public data generated under the Contract(s), at any tier, to any entity with foreign ownership or control by a government or entity subject to the jurisdiction of a Foreign Country of Risk, without Recipient's prior written approval (which approval is contingent on the consent of the Federal Awarding Agency Contracting Officer (“**Contracting Officer**”). Any transfer in violation of this provision shall be immediately null and void.
- (c) **Subsidiary and Affiliate Compliance.** Contractor shall ensure that its subsidiaries and affiliates under its control adhere to the restrictions in Sections 11(a) and 11(b).
- (d) **Flow-Down.** Contractor must flow down the provisions of this Section 11 in all subcontracts related to the Contract(s).

12. Performance of Work in the United States; Non-Domestic Entity Participation.

- (a) **Requirement.** All work performed under the Award must be performed in the United States by a domestic entity unless the Contracting Officer provides a waiver to the Recipient.
- (b) Subject to Section 12(f), Contractor represents that: (i) it is a domestic entity, meaning an entity organized under the laws of the United States (including any state, territory, or tribal jurisdiction) with its principal place of business in the United States; or (ii) it is not a domestic entity but has received Recipient’s prior written consent in accordance with this Section 12.
- (c) Contractor agrees it shall not, without Recipient’s prior written consent in accordance with this Section 12: (i) perform any work outside of the United States; (ii) engage any subcontractor to perform any work outside of the United States; or (iii) engage any subcontractor that is not a domestic entity to perform any work under the Contract(s).
- (d) **Waiver for a Non-Domestic Entity and/or Work Outside the U.S.** The Contracting Officer may approve performance of a portion of the work outside of the United States and/or a non-domestic entity’s participation under limited circumstances, in which case, Contractor agrees to provide Recipient with all reasonable



support in Recipient's preparation of the waiver application and not to perform any work for which a waiver is required under this Section 12 until Recipient has received such waiver or has granted Contractor written permission to proceed. Denial of the waiver application shall not result in denial of payment to Contractor by Recipient for work performed with Recipient's prior written permission.

- (e) **Failure to Comply.** If Contractor fails to comply with the requirements of this Section 12, Recipient may deny payment for work conducted outside of the United States or work performed by or through a non-domestic entity without Recipient's prior written consent. Contractor agrees that its performance of work outside of the United States or its engagement of a non-domestic entity without Recipient either receiving a waiver from the Contracting Officer or granting Contractor written permission to do so may result in denial of compensation for such work.
- (f) This restriction applies to entities performing work or services under the Contract(s) but does not restrict the purchase of supplies or equipment, provided such purchases remain subject to Sections 8 (Section 889 Compliance), 11 (Access Restrictions), 13 (Export Control), and 14 (Entity of Concern Prohibition) of this Rider.
- (g) Contractor must flow down the provisions of this Section 12 in all subcontracts under the Contract(s).

13. Export Control

- (a) Contractor is responsible for ensuring compliance with all applicable United States export control laws and regulations relating to any work performed under the Contract(s), including subcontractor work.
- (b) Contractor must immediately report to Recipient any export control investigations, indictments, charges, convictions, and violations related to the project funded under the Award, at Contractor or subcontractor level, and provide the corrective action(s) to prevent future violations. Contractor agrees to abide by all export control regulations currently in place and, upon becoming so aware, Contractor agrees to timely notify Recipient of any such violations and institute any such required corrective actions.

14. Entity of Concern Prohibition.

- (a) Contractor represents and certifies that it is not an "Entity of Concern" as defined in Section 10114 of Public Law 117-167 (42 USC 18912), and that no Entity of Concern (including any individual that owns or controls, is owned or controlled by, or is under common ownership or control with an Entity of Concern) will receive funds or perform work under the Contract(s).
- (b) Contractor shall exercise ongoing due diligence to reasonably ensure that no Entity of Concern is participating in work under the Contract(s). If, at any time, Contractor becomes aware that any participant in the Contract(s) is an Entity of Concern, Contractor shall immediately stop all work under the Contract(s), notify Recipient within five (5) business days, and not proceed without Recipient's further written authorization.
- (c) Contractor shall include this Section 14 in all subcontracts related to the Contract(s), regardless of tier.

15. Research, Technology, and Economic Security (RTES) Mitigation Measures. Contractor shall comply with any DOE RTES mitigation measures that Recipient communicates in writing to Contractor as applicable to Contractor's work under the Contract(s). Failure to comply with required RTES mitigation measures is grounds for immediate termination of the Contract(s). Contractor shall flow down any applicable RTES mitigation measures to its subcontractors performing work under the Contract(s).

16. Data Rights.

- (a) To the extent any data, technical data, or computer software is first produced or delivered in performance of the Contract(s), Contractor grants to Recipient (and, through Recipient, to the Federal Awarding Agency)



all rights necessary for Recipient to fulfill its data rights obligations under the Award, including under 2 CFR 910, Appendix A of Subpart D.

- (b) Contractor shall promptly notify Recipient if any invention is conceived or first actually reduced to practice in performance of the Contract(s).
- (c) Contractor shall include this Section 16 in all subcontracts under the Contract(s).

17. Trafficking in Persons. Contractor acknowledges that this contract is funded in whole or in part by a federal award subject to the requirements of 2 CFR Part 175, Award Term for Trafficking in Persons. Contractor agrees to the following:

- (a) **Prohibited Activities.** Contractor, its employees, subcontractors, and agents shall not engage in any of the following activities: (i) severe forms of trafficking in persons; (ii) procurement of a commercial sex act; (iii) use of forced labor; (iv) destroying, concealing, or denying access to employee identity or immigration documents; (v) fraudulent recruiting; (vi) charging recruitment fees to employees; (vii) failing to provide return transportation when required; or (viii) providing or arranging housing that fails to meet host-country standards.
- (b) **Flow Down.** Contractor shall include the provisions of this Section 17 in all subcontracts under the Contract(s).
- (c) **Certification.** Contractor certifies that, to the best of its knowledge, neither Contractor nor any subcontractor or agent is currently engaged in any prohibited activities described above. Contractor will provide an annual certification of continued compliance upon request.
- (d) **Reporting.** Contractor shall immediately report any known or suspected violations to Recipient's Whistleblower Hotline at 707-714-1345.
- (e) **Cooperation.** Contractor shall cooperate with any investigation performed by or on behalf of Recipient, the DOE, or the DOE Office of Inspector General relating to trafficking in persons.
- (f) **Termination.** Recipient reserves the right to terminate the Contract(s) for cause, without penalty, if Contractor or any subcontractor or agent of Contractor is found to have engaged in prohibited activities.

18. Anti-Discrimination Certification. Contractor certifies that it complies with applicable federal anti-discrimination laws and does not operate any programs that violate such laws.

19. Order of Precedence. In the event of any conflict between the provisions of this Rider and the terms of the Contract(s), the provisions of this Rider will control. In the event of any conflict between the provisions of this Rider and the terms of the Federal Assistance Agreement, the terms of the Federal Assistance Agreement will control.

20. Invoicing, Cost Documentation, and Travel.

- (a) Contractor shall submit itemized invoices with sufficient detail to enable Recipient to determine that costs are allowable, allocable, and reasonable under 2 CFR 200, Subpart E. Invoices shall include, at a minimum: the Contract(s) number, a description of the goods or services provided, and an itemized cost breakdown by category (e.g., labor, materials, equipment, travel, other direct costs). For labor, invoices shall include hours, rates, and a description of work performed.
- (b) Travel costs must be necessary, reasonable, directly related to performance of the Contract(s), and consistent with 2 CFR 200.475. Airfare shall not exceed economy class. Lodging and meals shall not exceed applicable GSA per diem rates (domestic) or U.S. Department of State rates (international). All foreign travel requires



Recipient's prior written approval. Travel invoices must identify the traveler, dates, destination, business purpose, and an itemized breakdown of costs, with receipts for expenses exceeding \$75.00.

- (c) Contractor shall maintain all receipts, timesheets, and supporting documentation and provide copies upon Recipient's request. Recipient may withhold payment on any line item lacking sufficient documentation to establish allowability under the Award.

21. Uniform Guidance. Contractor shall comply with 2 CFR Part 200, 2 CFR Part 910, and 10 CFR Part 600 to the extent expressly required to be flowed down or applicable to a Contractor as defined by 2 CFR 200.331 providing goods and/or services under the Contract(s).

21. Modifications. Contractor agrees to negotiate in good faith any amendments to the Contract(s) required by the Federal Awarding Agency.



Federally Required Contract Provisions

Appendix II to Part 200 –

Contract Provisions for Non-Federal Entity Contracts Under Federal Awards

In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non-Federal entity under a Federal award must contain provisions covering the following, as applicable.

- (A) Contracts for more than the simplified acquisition threshold, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.
- (B) All contracts in excess of \$10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be effected and the basis for settlement.
- (C) Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of “federally assisted construction contract” in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, “Equal Employment Opportunity” (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, “Amending Executive Order 11246 Relating to Equal Employment Opportunity,” and implementing regulations at 41 CFR part 60, “Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor.”
- (D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of \$2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, “Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction”). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland “Anti-Kickback” Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States”). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.
- (E) Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of \$100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

- (F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of “funding agreement” under 37 CFR § 401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that “funding agreement,” the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, “Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements,” and any implementing regulations issued by the awarding agency.
- (G) Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended—Contracts and subgrants of amounts in excess of \$150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).
- (H) Debarment and Suspension (Executive Orders 12549 and 12689)— A contract award (see 2 CFR 180.220) must not be made to parties listed on the governmentwide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p. 235), “Debarment and Suspension.” SAM Exclusions contains the names of parties debarred, suspended, or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549.
- (I) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352)—Contractors that apply or bid for an award exceeding \$100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.
- (J) See § 200.323.
- (K) See § 200.216.
- (L) See § 200.322.