## ARMED SERVICES BOARD OF CONTRACT APPEALS

Appeal of	
Northrop Grumman Corporation )	ASBCA No. 59556
Under Contract No. F19628-00-C-0100 et al. )	
APPEARANCES FOR THE APPELLANT:	Karen L. Manos, Esq. Lindsay M. Paulin, Esq. Gibson, Dunn & Crutcher LLP Washington, DC
	Linda T. Maramba, Esq. Corporate Counsel - Litigation
APPEARANCES FOR THE GOVERNMENT:	E. Michael Chiaparas, Esq. DCMA Chief Trial Attorney Lawrence S. Rabyne, Esq. Senior Trial Attorney Nygina T. Mills, Esq. Trial Attorney Defense Contract Management Agency

## OPINION BY ADMINISTRATIVE JUDGE PEACOCK

It is the Board's decision, pursuant to 41 U.S.C. §§ 7105(e), 7108(b) and the parties' Settlement Agreement, dated 15 June 2016, resulting from an Alternative Dispute Resolution process and the parties' "STIPULATION FOR ENTRY OF JUDGMENT" (Stipulation), that the appeal is sustained. In the nature of a consent judgment, the Board determines that the government's share of the segment closing adjustment required by Cost Accounting Standard 413-50(c)(12), resulting from the sale by Northrop Grumman Corporation of its Data Systems Division—San Diego, is \$3,175,000, to be paid in accordance with the parties' Settlement Agreement and Stipulation.

Dated: 7 July 2016

ROBERT T. PEACOCK Administrative Judge Armed Services Board of Contract Appeals

Arlington Heights, IL

RICHARD SHACKLEFORD
Administrative Judge
Acting Chairman
Armed Services Board
of Contract Appeals

I certify that the foregoing is a true copy of the Opinion and Decision of the Armed Services Board of Contract Appeals in ASBCA No. 59556, Appeal of Northrop Grumman Corporation, rendered in conformance with the Board's Charter.

Dated:

JEFFREY D. GARDIN Recorder, Armed Services Board of Contract Appeals