

<b>SPAR Clients - Alphabetic Order</b>	<b>Location</b>	<b>Type Business</b>	<b>SPAR Services</b>
ABS Consulting	Virginia	Marine Consulting Firm	SPAR Cost Model
ADI Limited	Australia	Shipyards: New Construction & Repair	Cost Estimating
Allen Marine	Alaska	Shipyards: New Construction & Repair	SPAR EVM Systems
ASC Shipbuilding Pty, Ltd	Australia	Shipyards: New Construction & Repair	Cost Estimating
ASC Shipbuilding Pty, Ltd	Australia	Shipyards: New Construction & Repair	SPAR Cost Model
Avascent	Washington, DC	Strategy & Management Consultant	Cost Estimating
Avondale Shipyards	Louisiana	Shipyards: New Construction & Repair	R&D, Cost Estimating
Bath Iron Works (BIW)	Maine	Shipyards: New Construction & Repair	R&D, Cost Estimating
Bay Shipbuilding Company	Wisconsin	Shipyards: New Construction & Repair	SPAR EVM Systems
Bender Shipbuilding Company	Alabama	Shipyards: New Construction & Repair	SPAR EVM Systems
Bethlehem Shipyard (BethShip)	Maryland	Shipyards: New Construction & Repair	R&D
BMT Designers & Planners	Virginia	Naval Design & Engineering Firm	R&D, Cost Estimating
BMT Design & Technology	Australia	Naval Design & Engineering Firm	Cost Estimating
Bollinger Shipyards Lockport	Louisiana	Shipyards: New Construction & Repair	SPAR Cost Model
Canada Dept Public Works & Coast Guard	Canada, Ont.	Canadian Government	Cost Estimating & EVM
China Shipbuilding & Offshore International Co.,Ltd.	China	University Maritime Studies	SPAR EVM Systems
Collingwood Shipyards	Canada, Ont.	Shipyards: New Construction & Repair	SPAR EVM Systems
Computer Sciences Corporation	Virginia	Naval Design & Engineering Firm	Cost Estimating
Coopers & Lybrand	Virginia	DoD Consulting Firm	SPAR EVM Systems
Correct Marine Enterprise	Russia	Shipyards Consultant	SPAR EVM Systems
Cranfield University	UK	Academic	Cost Estimating
Curacao Drydocks Ltd	Curacao, NA	Shipyards: Repair	SPAR EVM Systems
Davie Shipbuilding	Canada, PQ	Shipyards: New Construction & Repair	SPAR EVM Systems
DRS Technologies	Maryland	Consultant & Defense Contractor	Software Engineering
EISA Shipyard	Brazil	Shipyards: New Construction & Repair	SPAR Publications
Focus Marine LLC	Dubai, UAE	Marine Engineering & Surveys	Cost Estimating System
Fraser Shipyards	Wisconsin	Shipyards: New Construction & Repair	Cost Estimating
George Sharpe & Company	New York	Naval Design & Engineering Firm	Cost Estimating
Gibbs & Cox	New York	Naval Design & Engineering Firm	Cost Estimating
Halifax Shipyard Ltd	Canada, NS	Shipyards: New Construction & Repair	SPAR EVM Systems
Harbin Engineering University	China	Academic	SPAR EVM Systems
Herbert Engineering Corporation	Maryland	Naval Design & Engineering Firm	Cost Estimating
Ingalls Shipbuilding	Mississippi	Shipyards: New Construction & Repair	R&D, Cost Estimating
Korea National Defense University	Korea	Academic	SPAR EVM Systems
KPMG - Canada	Canada, Ont.	Consultants	Cost Estimating
Kvaerner Masa Maine	Maryland	Naval Design & Engineering Firm	R&D
Lamprell Energy LLC	UAE	Offshore Construction & Repair	SPAR Publications
Lockheed Martin Corporation	California	Naval Design & Engineering Firm	Cost Estimating
Lockheed Martin Corporation	Virginia	Naval Design & Engineering Firm	SPAR Cost Model
Lockheed Martin Corporation	Washington, DC	Naval Design & Engineering Firm	Cost Estimating
M. Rosenblatt & Son	Virginia	Naval Design & Engineering Firm	R&D, Cost Estimating
MAERSK	Virginia	Shipping Company	SPAR Publications
Malaysia Shipyard & Engineering	Malaysia	Shipyards: New Construction & Repair	Cost Estimating
Marine Industries, Ltd	Canada, PQ	Shipyards: New Construction & Repair	SPAR EVM Systems
Marinette Marine Corp.	Wisconsin	Shipyards: New Construction & Repair	SPAR EVM Systems
Mexican Navy	Mexico	Mexican Navy HQ	Cost Estimating
MSCL Inc.	Virginia	Marine Consulting Firm	Cost Estimating
NASSCO	California	Shipyards: New Construction & Repair	SPAR EVM Systems
Nanaimo Shipyards	Canada, BC	Shipyards: New Construction & Repair	SPAR Publications
National Ship Design & Research Centre	India	Ship Design & Research	SPAR Publications
Newport News Shipbuilding	Virginia	Shipyards: New Construction & Repair	R&D, Cost Estimating
Nichols Brothers	Washington	Shipyards: New Construction & Repair	SPAR EVM Systems
Norfolk Shipbuilding & Drydock	Virginia	Shipyards: Repair	SPAR EVM Systems
Port Weller Drydocks	Canada, Ont.	Shipyards: New Construction & Repair	SPAR EVM Systems
P&P Marine Consultants	Greece	Marine Consultants	Cost Estimating
Qatar Navigation	Qatar	Shipyards: New Construction & Repair	SPAR Cost Model
RAND Corporation	Virginia	DoD Consulting Firm	Cost Estimating
Ratheon, UK	UK	Naval Design & Engineering Firm	Cost Estimating
Re-VISION	California	Engineering Consulting	Cost Estimating
Richter & Company	Maryland	Engineering Consulting	Cost Estimating
Saint John Shipbuilding	Canada, NB	Shipyards: New Construction & Repair	SPAR EVM Systems
SAIPEM S.p.a.	Croatia	Shipyards: New Construction & Repair	SPAR EVM Systems
Science Applications International (SAIC)	Virginia	Naval Design & Engineering Firm	Cost Estimating
Signal International, LLC	Texas	Shipyards: New Construction & Repair	Cost Estimating
Sun Shipbuilding	Delaware	Shipyards: New Construction & Repair	SPAR EVM Systems
TENIX Defence Pty Ltd	Australia	Shipyards: New Construction & Repair	Cost Estimating
TEXTRON	Louisiana	Shipyards: New Construction & Repair	Cost Estimating
The Columbia Group	Washington DC	Ship Design & Govt Support Services	Cost Estimating
Topaz Ship Building	UAE	Shipyards: New Construction & Repair	SPAR Publications
University of Alaska	Alaska	Hydrographic Research	Cost Estimating
University of Michigan	Michigan	Academic	Cost Estimating
University of New Orleans	Louisiana	Academic	Cost Estimating

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U.S. Navy, Carderock NSWC	Maryland	Navy R&D	R&D, Cost Estimating
U.S. Navy, Charleston Naval Shipyard	South Carolina	Navy Shipyard	SPAR EVM Systems
U.S. Navy, Norfolk Naval Shipyard	Virginia	Navy Shipyard	SPAR EVM Systems
USCG, SFLC	Maryland	USCG Technical Center	Cost Estimating
USCG, Electronics Center	Maryland	USCG Technical Center	Cost Estimating
USCG, HQ	Washington, DC	USCG Headquarters	Cost Estimating
USCG, Maintenance & Logistics Center	Virginia	USCG Maintenance Center	Cost Estimating
US Shipping Partners LP	New Jersey	Ship Owner & Shipping Company	Cost Estimating & Planning
Versatile Pacific Shipyards	Canada, BC	Shipyard: New Construction & Repair	SPAR EVM Systems
Vigor Shipyards, Inc.	Washington	Shipyard: New Construction & Repair	Cost Estimating
Wilson Gillette	Virginia	Marine Consultant	R&D

<b>SPAR Clients - Subject Order</b>	<b>Location</b>	<b>Type Business</b>	<b>SPAR Services</b>
ADI Limited	Australia	Shipyard: New Construction & Repair	Cost Estimating
ASC Shipbuilding Pty, Ltd	Australia	Shipyard: New Construction & Repair	Cost Estimating
Avascent	Washington, DC	Strategy & Management Consultant	Cost Estimating
BMT Design & Technology	Australia	Naval Design & Engineering Firm	Cost Estimating
Computer Sciences Corporation	Virginia	Naval Design & Engineering Firm	Cost Estimating
Cranfield University	UK	Academic	Cost Estimating
Fraser Shipyards	Wisconsin	Shipyard: New Construction & Repair	Cost Estimating
George Sharpe & Company	New York	Naval Design & Engineering Firm	Cost Estimating
Gibbs & Cox	New York	Naval Design & Engineering Firm	Cost Estimating
Herbert Engineering Corporation	Maryland	Naval Design & Engineering Firm	Cost Estimating
KPMG - Canada	Canada, Ont.	Consultants	Cost Estimating
Lockheed Martin Corporation	California	Naval Design & Engineering Firm	Cost Estimating
Lockheed Martin Corporation	Washington, DC	Naval Design & Engineering Firm	Cost Estimating
Malaysia Shipyard & Engineering	Malaysia	Shipyard: New Construction & Repair	Cost Estimating
Mexican Navy	Mexico	Mexican Navy HQ	Cost Estimating
MSCL Inc.	Virginia	Marine Consulting Firm	Cost Estimating
P&P Marine Consultants	Greece	Marine Consultants	Cost Estimating
RAND Corporation	Virginia	DoD Consulting Firm	Cost Estimating
Ratheon, UK	UK	Naval Design & Engineering Firm	Cost Estimating
Re-VISION	California	Engineering Consulting	Cost Estimating
Richter & Company	Maryland	Engineering Consulting	Cost Estimating
Science Applications International (SAIC)	Virginia	Naval Design & Engineering Firm	Cost Estimating
Signal International, LLC	Texas	Shipyard: New Construction & Repair	Cost Estimating
TENIX Defence Pty Ltd	Australia	Shipyard: New Construction & Repair	Cost Estimating
TEXTRON	Louisiana	Shipyard: New Construction & Repair	Cost Estimating
The Columbia Group	Washington DC	Ship Design & Govt Support Services	Cost Estimating
University of Alaska	Alaska	Hydrographic Research	Cost Estimating
University of Michigan	Michigan	Academic	Cost Estimating
University of New Orleans	Louisiana	Academic	Cost Estimating
USCG, SFLC	Maryland	USCG Technical Center	Cost Estimating
USCG, Electronics Center	Maryland	USCG Technical Center	Cost Estimating
USCG, HQ	Washington, DC	USCG Headquarters	Cost Estimating
USCG, Maintenance & Logistics Center	Virginia	USCG Maintenance Center	Cost Estimating
Vigor Shipyards, Inc.	Washington	Shipyard: New Construction & Repair	Cost Estimating
Canada Dept Public Works & Coast Guard	Canada, Ont.	Canadian Government	Cost Estimating & EVM
US Shipping Partners LP	New Jersey	Ship Owner & Shipping Company	Cost Estimating & Planning
Focus Marine LLC	Dubai, UAE	Marine Engineering & Surveys	Cost Estimating System
Bethlehem Shipyard (BethShip)	Maryland	Shipyard: New Construction & Repair	R&D
Kvaerner Masa Maine	Maryland	Naval Design & Engineering Firm	R&D
Wilson Gillette	Virginia	Marine Consultant	R&D
Avondale Shipyards	Louisiana	Shipyard: New Construction & Repair	R&D, Cost Estimating
Bath Iron Works (BIW)	Maine	Shipyard: New Construction & Repair	R&D, Cost Estimating
BMT Designers & Planners	Virginia	Naval Design & Engineering Firm	R&D, Cost Estimating
Ingalls Shipbuilding	Mississippi	Shipyard: New Construction & Repair	R&D, Cost Estimating
M. Rosenblatt & Son	Virginia	Naval Design & Engineering Firm	R&D, Cost Estimating
Newport News Shipbuilding	Virginia	Shipyard: New Construction & Repair	R&D, Cost Estimating
U.S. Navy, Carderock NSWC	Maryland	Navy R&D	R&D, Cost Estimating
DRS Technologies	Maryland	Consultant & Defense Contractor	Software Engineering
ABS Consulting	Virginia	Marine Consulting Firm	SPAR Cost Model
ASC Shipbuilding Pty, Ltd	Australia	Shipyard: New Construction & Repair	SPAR Cost Model
Lockheed Martin Corporation	Virginia	Naval Design & Engineering Firm	SPAR Cost Model
Bollinger Shipyards Lockport	Louisiana	Shipyard: New Construction & Repair	SPAR Cost Model
Qatar Navigation	Qatar	Shipyard: New Construction & Repair	SPAR Cost Model
Allen Marine	Alaska	Shipyard: New Construction & Repair	SPAR EVM Systems
Bay Shipbuilding Company	Wisconsin	Shipyard: New Construction & Repair	SPAR EVM Systems
Bender Shipbuilding Company	Alabama	Shipyard: New Construction & Repair	SPAR EVM Systems
China Shipbuilding & Offshore International Co.,Ltd.	China	University Maritime Studies	SPAR EVM Systems
Collingwood Shipyards	Canada, Ont.	Shipyard: New Construction & Repair	SPAR EVM Systems
Coopers & Lybrand	Virginia	DoD Consulting Firm	SPAR EVM Systems
Correct Marine Enterprise	Russia	Shipyard Consultant	SPAR EVM Systems
Curacao Drydocks Ltd	Curacao, NA	Shipyard: Repair	SPAR EVM Systems
Davie Shipbuilding	Canada, PQ	Shipyard: New Construction & Repair	SPAR EVM Systems
Halifax Shipyard Ltd	Canada, NS	Shipyard: New Construction & Repair	SPAR EVM Systems
Harbin Engineering University	China	Academic	SPAR EVM Systems
Korea National Defense University	Korea	Academic	SPAR EVM Systems
Marine Industries, Ltd	Canada, PQ	Shipyard: New Construction & Repair	SPAR EVM Systems
Marinette Marine Corp.	Wisconsin	Shipyard: New Construction & Repair	SPAR EVM Systems
NASSCO	California	Shipyard: New Construction & Repair	SPAR EVM Systems
Nichols Brothers	Washington	Shipyard: New Construction & Repair	SPAR EVM Systems
Norfolk Shipbuilding & Drydock	Virginia	Shipyard: Repair	SPAR EVM Systems
Port Weller Drydocks	Canada, Ont.	Shipyard: New Construction & Repair	SPAR EVM Systems
Saint John Shipbuilding	Canada, NB	Shipyard: New Construction & Repair	SPAR EVM Systems



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