

AUTHOR'S INTRODUCTION

This handbook is a condensed version of the three-volume text, *Government Contract Costs & Pricing*, the second edition of which was published in 2009 and is updated annually. The handbook continues with the same general organization of the larger text, but omits most of the footnotes, case citations, regulations and appendices.

The 2026 edition of this handbook contains significant statutory, regulatory and case law developments during 2024 and 2025.