



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation

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September 20, 2010

Ms. Katrina Yoakum
Comptroller
University of Kansas
Carruth O'Leary Hall
Lawrence, KS 66045

Dear Ms. Yoakum:

This is in response to the transmittal of a revised Cost Accounting Standards Board (CASB) Disclosure Statement (DS-2) for the University of Kansas Center for Research, Inc. As the Administrative Contracting Officer (ACO), I am required to determine the adequacy and compliance of the DS-2. Based on the results of the Defense Contract Audit Agency's Report Number 3511-2007F19100002 on the adequacy and compliance of the Center for Research's Disclosure Statement and a review performed by our Central States Field Office, I have determined that your DS-2 adequately discloses the cost accounting practices required to be disclosed by CASB's rules, regulations, and standards, and that those practices are compliant with applicable Federal cost accounting principles.

Should you have any questions, please contact Jay Mervis of my staff at (202) 260-2381.

Sincerely,

Darryl W. Mayes
National Director
Division of Cost Allocation