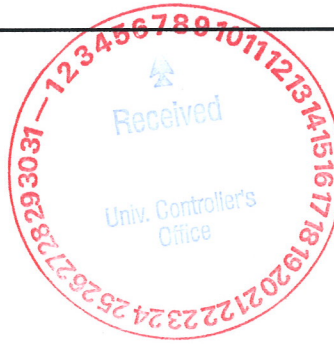




DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Service  
Division of Cost Allocation



Cohen Building, Room 1067  
330 Independence Ave., SW  
Washington, DC 20201  
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November 4, 2008

Mr. Michael McKee  
Asst. Vice President and University Controller  
University of Florida  
P.O. Box 113200  
Gainesville, FL 32611-3200

Dear Mr. McKee:

This is in response to your transmittal of a revised Cost Accounting Standards Board (CASB) Disclosure Statement (DS-2) for the University of Florida. 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 Numbers 1301-2006N19100001 and 1461-2008N19100002 on the adequacy and compliance of the University's disclosure statement and a review performed by our Mid-Atlantic 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