



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation

Cohen Building-Room 1067
330 Independence Avenue, S.W.
Washington, DC 20201
PHONE: (202)-401-2808
FAX: (202)-619-3379

January 4, 2005

Mr. Robert L. Barbret
Associate Director, Sponsored Programs
The University of Michigan
3089 Wolverine Tower
3003 S. State Street
Ann Arbor, MI 48109-1287

Dear Mr. Barbret:

This is in response to your letter which transmitted the University of Michigan's revised Disclosure Statement (CASB Form DS-2). We have reviewed the DS-2 based on the results of the DHHS' Office of the Inspector General Report entitled *Adequacy and Compliance Audit of the University of Michigan's Disclosure Statement*.

As the Administrative Contracting Officer (ACO), I am required to determine the adequacy and compliance of submitted DS-2s. In accordance with Cost Accounting Standards Board (CASB) procedures, the ACO decision will be based on recommendations issued by the cognizant agency auditor. Based on our review and consultation with audit staff, we 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 on (202) 260-2381.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert I. Aaronson", is written above the typed name.

Robert I. Aaronson
Acting Director
Division of Cost Allocation

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