



DEPARTMENT OF HEALTH & HUMAN SERVICES

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VICE PRESIDENT FOR
FINANCE AND OPERATIONS

Program Support Center
Financial Management Service
Division of Cost Allocation

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March 15, 2011

Mr. Terry Johnson
Associate VP, Finance & Operations
Room 105 Jessup Hall
University of Iowa
Iowa City, IA 52242

Dear Mr. Johnson:

This is in response to your letter dated October 15, 2010 which transmitted an amendment to the University of Iowa's approved Disclosure Statement (CASB Form DS-2). We have reviewed the changes and compared them to the approved DS-2. Based on our review, we have determined that the University's Disclosure Statement continues to adequately disclose 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 (301) 492-4854

Sincerely,

Wally Chan
Acting National Director
Division of Cost Allocation