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CONTRACT & GRANT  
ACCOUNTING

October 31, 2006

Mr. Jerry G. Fife  
Assistant Vice Chancellor for Research Finance  
Vanderbilt University  
VU Station B #351591  
Nashville, TN 37235-1591

Dear Mr. Fife:

This is in response to your transmittal of a revised Cost Accounting Standards Board (CASB) Disclosure Statement (DS-2) for Vanderbilt University. 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 1211-2006D19100001 and 1211-2006D19100004 on the Adequacy and Compliance of the University's disclosure statement and a review performed by our Mid-Atlantic Field Office, 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 at (202) 260-2381.

Sincerely,

Darryl Mayes  
Acting National Director  
Division of Cost Allocation