

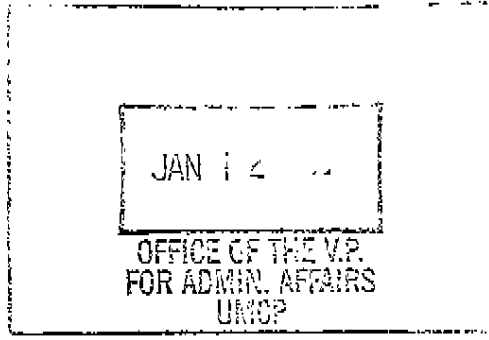
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Program Support Center
Financial Management Service
Division of Cost Allocation



DEPARTMENT OF HEALTH & HUMAN SERVICES

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January 10, 2005

Mr. John D. Porcari
Vice President for Administrative Affairs
University of Maryland, College Park
1132 Main Administration Building
College Park, MD 20742-5035

Dear Mr. Porcari:

This is in response to your recent letter which transmitted the University of Maryland, College Park'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 Maryland College Park'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,

Robert I. Aaronson
Acting Director
Division of Cost Allocation

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