



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Service  
Division of Cost Allocation

Cohen Building, Room 1067  
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December 9, 2010

Ms. Angela S. Martin  
Vice President of Financial Operations and Treasurer  
University of Kentucky  
301 Peterson Service Building  
Lexington, KY 40506-0005

Dear Ms. Martin:

This is in response to your letter dated June 3, 2010 which transmitted an amendment to the University of Kentucky'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 (202) 260-2381.

Sincerely,

A handwritten signature in black ink that reads "Darryl W. Mayes".

Darryl W. Mayes  
National Director  
Division of Cost Allocation