



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation

Cohen Building, Room 1067
330 Independence Ave., SW
Washington, DC 20201
Phone: (202) 401-2808
Fax: (202) 619-3379

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