

Room 702
1301 Young Street

FAX: (214) 767-3384

June 25, 2013

Mr. Robert Kuhn
Interim Vice Chancellor for Finance & Admin. Services & CFO
Louisiana State University
330 Thomas Boyd Hall
Baton Rouge, LA 70803-2701

Dear Mr. Kuhn:

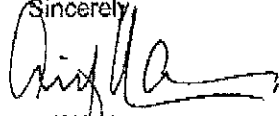
A copy of your Facilities & Administrative (F&A) cost Rate Agreement is being faxed to you for signature. This Agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for indirect costs on grants and contracts with the Federal Government.

Please have the original signed by an authorized representative of your organization, and fax it to me, retaining the copy for your files. Our fax number is (214) 767-3384. We will reproduce the

Agreement to the appropriate awarding organizations for their use.

The Office of Management and Budget (OMB) has requested that we reach an agreement with your institution on how to handle established F&A cost rates. The attached form(s) are provided for that purpose. Please sign the form(s) and return them with the agreement.

All F&A cost proposals, budgets and any supporting information are required to substantiate your claim for F&A costs under grants and contracts awarded by the Federal Government.

Sincerely,

Arif Karim
Director,
Division of Cost Allocation

Enclosures

PLEASE SIGN AND FAX A COPY OF THE RATE AGREEMENT

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1726000848A1

DATE: 06/25/2013

Louisiana State University

The preceding agreement was dated 02/20/2013.

Baton Rouge, LA 70803-2701

SECTION I: INDIRECT COST RATES

DATE EFFECTIVE FROM TO TYPE (PROVISIONAL) PRED. (PREDETERMINED)

TYPE	FROM	TO	RATE (%)	LOCATION	APPLICABLE TO
PRED.	07/01/2009	06/30/2013	40.00	On Campus	Organized Research (1)
PRED.	07/01/2009	06/30/2013	40.00	On Campus	Instruction
PRED.	07/01/2009	06/30/2013	36.00	On Campus	Other Spon. Act.
PRED.	07/01/2009	06/30/2013	40.00	On Campus	Agri. Center
PRED.	07/01/2009	06/30/2013	26.00	Off Campus	All Programs
PRED.	07/01/2013	06/30/2017	48.00	On Campus	Organized
PRED.	07/01/2013	06/30/2017	35.00	On Campus	Other Spon. Act.
PRED.	07/01/2013	06/30/2017	40.00	On Campus	Agri. Center
PRED.	07/01/2013	06/30/2017	26.00	Off Campus	All Programs
PROV.	07/01/2017	Until		Use same rates and	

06/30/2017.

ORGANIZATION: ~~Low Cost Health Services~~

AGREEMENT DATE: 6/25/2012

*BASE

Modified total direct costs, consisting of all salaries and wages, fringe benefits, materials, supplies, services, travel and subgrants and subcontracts

up to the first \$25,000 of each subgrant or subcontract (regardless of the

period covered by the subgrant or subcontract); modified total direct costs

shall exclude equipment, capital expenditures, charges for patient care

excess of \$25,000.

(1) Includes all Pennington Biomedical Research Center Projects.

ORGANIZATION: ~~University of California~~

AGREEMENT DATE: 6/25/2013

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2012	6/30/2013	36.00	Main Campus	Main Campus Employees
FIXED	7/1/2012	6/30/2013	31.00	AG Center	Federal Employees
FIXED	7/1/2012	6/30/2013	39.00	AG Center	Non-Federal Employees
FIXED	7/1/2012	6/30/2013	20.00	All	Graduate Assistants - Tuition Remission

					Assistants
FIXED	7/1/2013	6/30/2014	31.00	Main Campus	Main Campus Employees
FIXED	7/1/2013	6/30/2014	32.00	AG Center	Federal Employees
FIXED	7/1/2013	6/30/2014	40.00	AG Center	Non-Federal
FIXED	7/1/2013	6/30/2014			Graduate

PROV. 7/1/2014 Until amended Use same rates and conditions

For fiscal year ending June 30, 2014

Salaries and wages...

ORGANIZATION: Louisiana State University

AGREEMENT DATE: 6/25/2013

SECTION II: SPECIAL REMARKS

FRINGE BENEFITS OF EMPLOYEES

The fringe benefits are charged using the rate(s) listed in the Fringe Benefits Section of this Agreement. The fringe benefits included in the rate(s) are listed below.

TREATMENT OF PAID ABSENCES

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims are not made for the cost of these paid absences.

OFF CAMPUS DEFINITION: For all activities performed in facilities not owned by the institution and the which are not directly allocated to the institution, the off-campus rate will apply. Grants or contracts will not be subject to more than one FSA cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

ORGANIZATION: Louisiana State University

AGREEMENT DATE: 6/25/2012

EQUIPMENT DEFINITION:

Equipment means an article of tangible personal property having a useful life of more than one year and a unit cost of \$500 or more per unit.

FRINGE BENEFITS:

- Main Campus-
 - Group Medical & Life Insurance
 - Medicare Contribution
 - La State Retirement System
 - TIAA-CREF Matching Retirement
 - Teachers' Retirement System
 - Unemployment Compensation
 - Workers' Compensation
 - Termination Pay
 - Sabbatical Leave
 - Optional Retirement Plan
 - Employee Tuition Exemption Program
 - Social Security
 - LA Deferred Comp 457 Plan
 - LA School Employees Retirement System
 - Graduate Assistant Tuition Exemption Program
 - Graduate Assistant Health Insurance

- Agriculture Centers-
 - Group Medical & Life Insurance
 - Medicare Contribution
 - Unemployment Compensation
 - Workers' Compensation
 - Social Security
 - Termination Pay
 - Sabbatical Leave
 - Graduate Assistant Tuition Exemption Program
 - Graduate Assistant Health Insurance

- Non-Federal employees:
 - LA State Retirement System
 - TIAA-CREF Matching Retirement
 - Teachers' Retirement
 - Optional Retirement Plan

- Federal Employees:
 - Federal Civil Service Plan

ORGANIZATION: Louisiana State University

AGREEMENT DATE: 6/25/2013

A. LIMITATIONS:

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the...

B. ACCOUNTING CHANGES:

Changes to the method of accounting for costs which affect the amount of reimbursement under this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from facilities and administrative to direct.

C. FIXED RATES:

D. USE BY OTHER PERSONS ADMITTED:

E. OTHER:

If any Federal contract award is added to the existing contract, the organization shall apply the approved rate(s) to the appropriate base to identify the proper amount of facilities and administrative costs.

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(INSTITUTION)

Robert Kuhn

(AGENCY)

Arif Karim

Robert Kuhn

Arif Karim

PROVINCIAL VICE CHANCELLOR FOR FINANCE and Administrative Services and CEO

(TITLE)

July 5, 2013

(DATE)

(TITLE)

6/25/2013

(DATE) 0023

HHS REPRESENTATIVE: Theodore Foster

Telephones: (214) 767-3261