



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation

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January 27, 2011

Ms. Claire Burlingham
Controller
University of Vermont
85 South Prospect Street
Burlington, VT 05405-0160

Dear Ms. Burlingham:

This is in response to the transmission of revision #1 to the approved Disclosure Statement (CASB Form DS-2) for the University of Vermont. We have reviewed the changes and compared them to the approved DS-2. Based on our review, we have determined that the 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 blue ink, reading "Darryl W. Mayes", is positioned above the typed name.

Darryl W. Mayes
National Director
Division of Cost Allocation