COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1720702000A1
DATE: 03/07/2014
ORGANIZATION:
FILING REF.: The preceding
University of New Orleans
agreement was dated
2010 Admin. Bldg.
06/26/2013
New Orleans, LA 70148-2010

The rates approved in this agreement are for use on grants, contracts and other
agreements with the Federal Government, subject to the conditions in Section III.

SECTION I: INDIRECT COST RATES

RATE TYPES: FIXED FINAL PROV. (PROVISIONAL) PRED. (PREDETERMINED)

TABLE

<table>
<thead>
<tr>
<th>TYPE</th>
<th>FROM</th>
<th>TO</th>
<th>RATE (%)</th>
<th>LOCATION</th>
<th>APPLICABLE TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRED.</td>
<td>07/01/2010</td>
<td>06/30/2014</td>
<td>45.00</td>
<td>On Campus</td>
<td>Organized Research</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/2010</td>
<td>06/30/2014</td>
<td>45.00</td>
<td>On Campus</td>
<td>Instruction</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/2010</td>
<td>06/30/2014</td>
<td>26.00</td>
<td>Off Campus</td>
<td>All Programs</td>
</tr>
<tr>
<td>PROV.</td>
<td>07/01/2014</td>
<td>Until Amended</td>
<td></td>
<td></td>
<td>&quot;Use same rates and conditions as cited for FYE 6/30/14.&quot;</td>
</tr>
</tbody>
</table>

*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,
student tuition remission, rental costs of off-site facilities, scholarships,
and fellowships as well as the portion of each subgrant and subcontract in
excess of $25,000.
ORGANIZATION: University of New Orleans
AGREEMENT DATE: 3/7/2014

SECTION I: FRINGE BENEFIT RATES**

<table>
<thead>
<tr>
<th>TYPE</th>
<th>FROM</th>
<th>TO</th>
<th>RATE(%)</th>
<th>LOCATION</th>
<th>APPLICABLE TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>FIXED</td>
<td>7/1/2013</td>
<td>6/30/2014</td>
<td>41.00</td>
<td>All</td>
<td>Faculty &amp; Staff</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2013</td>
<td>6/30/2014</td>
<td>8.20</td>
<td>All</td>
<td>Transients (P/T)</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2014</td>
<td>6/30/2015</td>
<td>43.00</td>
<td>All</td>
<td>Faculty &amp; Staff</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2014</td>
<td>6/30/2015</td>
<td>8.20</td>
<td>All</td>
<td>Transients (P/T)</td>
</tr>
<tr>
<td>PROV.</td>
<td>7/1/2015</td>
<td>6/30/2016</td>
<td></td>
<td></td>
<td>&quot;Use same rates and</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>conditions as cited for</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>FYE 6/30/15.&quot;</td>
</tr>
</tbody>
</table>

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:
Salaries and wages.
SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

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 to which rent is directly allocated to the project(s) the off-campus rate will apply. Grants or contracts will not be subject to more than one F&A cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

Equipment Definition - Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit.

FRINGE BENEFITS:

<table>
<thead>
<tr>
<th>Benefit</th>
<th>Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>FICA</td>
<td>TIAA/CREF</td>
</tr>
<tr>
<td>Retirement</td>
<td>Worker's Compensation</td>
</tr>
<tr>
<td>Life Insurance</td>
<td>Unemployment Insurance</td>
</tr>
<tr>
<td>Health Insurance</td>
<td>Termination Pay</td>
</tr>
<tr>
<td>Sabbatical Leave</td>
<td>Employees Educatin Privilege</td>
</tr>
<tr>
<td>Medicare Employees Match</td>
<td>LSU Money Purchase Plan</td>
</tr>
</tbody>
</table>

Your next fringe benefit proposal based on actual cost for the fiscal year ending 06/30/14 is due in our office by 12/31/14. Your next F&A proposal based on actual cost for the fiscal year ending 06/30/13 was due in our office by 12/31/13. However, you requested and received an extension request until 3/31/14.
SECTION III: GENERAL

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 following conditions: (1) Only costs incurred by the organization were included in its facilities and administrative cost pools as finally accepted; such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as facilities and administrative costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

B. ACCOUNTING CHANGES:
This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of 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. Failure to obtain approval may result in cost disallowances.

C. FIXED RATES:
If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

D. USE BY OTHER FEDERAL AGENCIES:
The rates in this Agreement were approved in accordance with the authority in Office of Management and Budget Circular A-21, and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

E. OTHER:
If any Federal contract, grant or other agreement is reimbursing facilities and administrative costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of facilities and administrative costs allocable to these programs.

BY THE INSTITUTION:
University of New Orleans

(INSTITUTION)

(SIGNATURE)

Dr. Gregg Lassen

(NAME)

Vice President for Business Affairs

(TITLE)

March 10, 2014

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Arif Karim

(NAME)

Director, Division of Cost Allocation

(TITLE)

3/7/2014

(DATE) 0039

HRB REPRESENTATIVE:

Shon Turner

Telephone: (214) 767-3261
March 7, 2014

Ms. Linda K. Robison  
Vice Chancellor for Financial Services  
Comptroller and Financial Officer  
University of New Orleans  
210 Administration Building  
New Orleans, LA 70148-2010

Dear Ms. Robison:

A copy of the fringe benefit (FB) Rate Agreement is being faxed to you for your signature. This Agreement reflects an understanding reached between your organization and a member of my staff concerning FB rates that may be used to support your claim for these indirect costs on grants and contracts with the Federal Government.

Please have the Agreement signed by an authorized representative of your organization and fax or email it to me, retaining the copy for your files. Our fax number is (214) 767-3264 and email address is shon.turner@psc.hhs.gov. We will reproduce and distribute the Agreement to the appropriate awarding organizations of the Federal Government for their use.

In addition, your FB cost rates for fiscal year ending June 30, 2015 based on actual costs for the fiscal year June 30, 2013 and FB cost rates for fiscal year ending June 30, 2014 based on actual costs for fiscal year ended June 30, 2012 over-recovered + or under-recovered (-) amounts are listed below:

<table>
<thead>
<tr>
<th></th>
<th>2012/2014</th>
<th>2013/2015</th>
</tr>
</thead>
<tbody>
<tr>
<td>Faculty and Staff</td>
<td>$(6,795,843)</td>
<td>$(7,667,741)</td>
</tr>
<tr>
<td>Transients</td>
<td>$81</td>
<td>$892</td>
</tr>
</tbody>
</table>

The fixed rate(s) for fiscal year ended 2012 and 2013 are considered final.

A FB cost proposal, together with supporting information and the certified audit financial statement, is required each year. Thus, your next FB cost proposal based on actual costs for the fiscal year ending June 30, 2014 is due in our office by December 31, 2014 and your next Facilities and Administrative (F&A) proposal based on actual costs for the fiscal year ending June 30, 2013 is granted a 90-day extension and is now due in our office by March 31, 2014.
Since this is an integral part of the Negotiation Agreement, please note your acceptance by signing in the space provided below.

Sincerely,

[Signature]

Arif Khan
Director
Division of Cost Allocation

Enclosures
ACCEPTANCE:

University of New Orleans
(Institution)

[Signature]

Vice President for Business Affairs
(Title)

Dr. Gregg Lassen
(Name)

March 10, 2014
(Date)