COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1736017987E8
DATE: 05/06/2016
ORGANIZATION: FILING REF.: The preceding
University of Oklahoma Health Sciences agreement was dated
Center
05/14/2015
Service Center Building-Rm. 219
P.O. Box 26901
Oklahoma City, OK 73190-

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

<table>
<thead>
<tr>
<th>RATE TYPES:</th>
<th>FIXED</th>
<th>FINAL</th>
<th>PROV. (PROVISIONAL)</th>
<th>PRED. (PREDetermined)</th>
</tr>
</thead>
</table>

**EFFECTIVE PERIOD**

<table>
<thead>
<tr>
<th>TYPE</th>
<th>FROM</th>
<th>TO</th>
<th>RATE (%)LOCATION</th>
<th>APPLICABLE TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRED.</td>
<td>07/01/2013</td>
<td>06/30/2017</td>
<td>48.00 On Campus</td>
<td>Organized Research</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/2013</td>
<td>06/30/2017</td>
<td>35.00 On Campus</td>
<td>Instruction</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/2013</td>
<td>06/30/2017</td>
<td>31.00 On Campus</td>
<td>Other Sponsored Activities</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/2013</td>
<td>06/30/2017</td>
<td>26.00 Off Campus</td>
<td>All Programs</td>
</tr>
<tr>
<td>PROV.</td>
<td>07/01/2017</td>
<td>Until Amended</td>
<td></td>
<td>Use same rates and conditions as those cited for fiscal year ending June 30, 2017.</td>
</tr>
</tbody>
</table>

*BASE*
Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first $25,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of $25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.
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>7/1/2015</td>
<td>6/30/2016</td>
<td>19.10</td>
<td>All</td>
<td>Res. &amp; Post Doc Fel</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2015</td>
<td>6/30/2016</td>
<td>34.10</td>
<td>All</td>
<td>Non Spon/Hrly &amp; Sal</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2015</td>
<td>6/30/2016</td>
<td>38.50</td>
<td>All</td>
<td>Spon. Hrly &amp; Salaried</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2015</td>
<td>6/30/2016</td>
<td>7.50</td>
<td>All</td>
<td>Part Time Employees</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2015</td>
<td>6/30/2016</td>
<td>0.12</td>
<td>All</td>
<td>Students</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2016</td>
<td>6/30/2017</td>
<td>20.00</td>
<td>All</td>
<td>Res. &amp; Post Doc Fel</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2016</td>
<td>6/30/2017</td>
<td>33.58</td>
<td>All</td>
<td>Non Spon/Hrly &amp; Sal</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2016</td>
<td>6/30/2017</td>
<td>37.98</td>
<td>All</td>
<td>Spon. Hrly &amp; Salaried</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2016</td>
<td>6/30/2017</td>
<td>7.17</td>
<td>All</td>
<td>Part Time Employees</td>
</tr>
<tr>
<td>FIXED</td>
<td>7/1/2016</td>
<td>6/30/2017</td>
<td>2.40</td>
<td>All</td>
<td>Students</td>
</tr>
<tr>
<td>PROV.</td>
<td>7/1/2017</td>
<td>Until amended</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:
Salaries and wages.

Note: The State of Oklahoma requires all grants worked on by state employees to pay the State's portion of the Employees Defined Benefit Retirement Plan. At this time, the amount is 4.4% and is included in the Fringe Benefit Rate of "Hourly and Salaries Sponsored Staff".
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. Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

FRINGE BENEFITS:

FICA
TIAA/CREF
Retirement
Disability Insurance
Worker's Compensation
Life Insurance
Unemployment Insurance
Health Insurance
Dental Insurance
AD&D

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.

Your next Fringe Benefit Cost proposal, based on actual costs for the fiscal year ending June 30, 2016, is due in our office by December 31, 2016. Additionally, your next Facilities and Administrative Cost rate proposal, based on actual costs for the fiscal year ending June 30, 2016, is due in our office by December 31, 2016.
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 Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, 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 those programs.

BY THE INSTITUTION:

University of Oklahoma Health Sciences Center

[Signature]

Kenneth D. Rowe

Vice President for Admin & Finance

5/20/16

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

[Agency]

Arif M. Karim

[Signature]

[Name]

Director, Cost Allocation Services

[Title]

5/6/2016

[Date] 0069

HHS REPRESENTATIVE:

Theodore Foster

Telephone: (214) 767-3261
May 6, 2016

Ms. Teresa Henson
Assistant Vice President
The University of Oklahoma Health Sciences Center
1100 N. Lindsay
P.O. Box 26901
Oklahoma City, OK 73190

Dear Ms. Henson:

A copy of a facilities and administrative (F&A) cost and fringe benefit (FB) Rate Agreement are being sent to you for your signature. This Agreement reflects an understanding reached between your organization and a member of my staff concerning F&A and 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 return it to me by email, retaining the copy for your files. Our email address is CAS-Dallas@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 rate(s) for the fiscal year ending June 30, 2016 based on actual costs for the fiscal year ended June 30, 2014 and FB cost rates for the fiscal year ending June 30, 2017 based on actual costs for the fiscal year ended June 30, 2015 under-recovered (-) or over-recovered (+) amounts are listed below:

<table>
<thead>
<tr>
<th>Category</th>
<th>2014/2016</th>
<th>2015/2017</th>
</tr>
</thead>
<tbody>
<tr>
<td>Residents and Post-Doctoral Fellows</td>
<td>($149,811)</td>
<td>($192,556)</td>
</tr>
<tr>
<td>Hourly and Salaried Sponsored/Non-Sponsored Staff</td>
<td>(4,299,654)</td>
<td>(2,107,880)</td>
</tr>
<tr>
<td>Part Time Employees</td>
<td>15,824</td>
<td>32,575</td>
</tr>
<tr>
<td>Students</td>
<td>48,099</td>
<td>(15,225)</td>
</tr>
</tbody>
</table>

The fixed rates for the fiscal years ended June 30, 2014 and June 30, 2015 are considered final.

A Fringe Benefit cost proposal, together with supporting information and the certified audit financial statement, is required each year. Thus, your next Fringe Benefit cost proposal based on actual costs for the fiscal year ending June 30, 2016 is due in our office by December 31, 2016. Your next Facilities and Administrative cost rate proposal based on actual costs for the fiscal year ending June 30, 2016 is due in our office by December 31, 2016.
Ms. T. Henson  
May 6, 2016  
Page 2 of 2

Since this is an integral part of the negotiation agreement, please note your acceptance by signing in the space provided below of this letter.

Thank you for your cooperation.

Sincerely,

Arif M. Karim -
S

Arif Karim  
Director  
Cost Allocation Services

Enclosures

ACCEPTANCE

University of Oklahoma H.S.C  
Institution

Signature  

Kenneth D. Rowe  
Name  

Vice President for Admin & Finance  
Title

5/20/16  
Date