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June 29, 2009

Mr. James D. Luther
Assistant Vice President
Duke University
P.O. Box 104137
Durham, NC 27708

Dear Mr. Luther:

This is in response to the transmittal of a revised Cost Accounting Standards Board (CASB) Disclosure Statement (DS-2) for Duke University. As the Administrative Contracting Officer (ACO), I am required to determine the adequacy and compliance of the DS-2. Based on the results of the Defense Contract Audit Agency's Report Numbers 1281-2008E19100003 and 1281-2008A19100004 on the adequacy and compliance of the University's disclosure statement and a review performed by our Mid-Atlantic Field Office, I have determined that your DS-2 adequately discloses 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 at (202) 260-2381.

Sincerely,



Darryl W. Mayes
National Director
Division of Cost Allocation