COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN #: 1470491233B9

INSTITUTION:
University of Nebraska Medical Center
42nd & Dewey Streets
Omaha
NE 68105

DATE: November 8, 2004

FILING REF.: The preceding Agreement was dated August 28, 2000

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: FACILITIES AND ADMINISTRATIVE COST RATES*

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

<table>
<thead>
<tr>
<th>TYPE</th>
<th>EFFECTIVE PERIOD</th>
<th>RATE(%)</th>
<th>LOCATIONS</th>
<th>APPLICABLE TO</th>
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</thead>
<tbody>
<tr>
<td>FINAL</td>
<td>07/01/01 06/30/04</td>
<td>47.0</td>
<td>On Campus</td>
<td>Organized Research</td>
</tr>
<tr>
<td>FINAL</td>
<td>07/01/03 05/30/04</td>
<td>26.0</td>
<td>On Campus</td>
<td>Other Spon Act</td>
</tr>
<tr>
<td>FINAL</td>
<td>07/01/03 06/30/04</td>
<td>26.0</td>
<td>Off Campus</td>
<td>All Programs</td>
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<tr>
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<td>Other Spon Act</td>
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<td>PRED.</td>
<td>07/01/04 06/30/08</td>
<td>26.0</td>
<td>Off Campus</td>
<td>All Programs</td>
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<tr>
<td>PROV.</td>
<td>07/01/08 UNTIL AMENDED</td>
<td>Use same rates and conditions as those cited for fiscal year ending June 30, 2008.</td>
<td></td>
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</tr>
</tbody>
</table>

The Organized Research rate includes the Eppley Research Institute.

*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, 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.
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SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:
Fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are listed below.

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

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:

- FICA
- Retirement
- Worker's Compensation
- Life Insurance
- Unemployment Insurance
- Health Insurance
- Tuition Remission
- Dental Insurance
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AGREEMENT: DATE: November 8, 2004

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 the 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 accounted consistent accounting treatment; and
(5) 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 requires prior approval of the authorized representative of the originating agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost free facilities and administrative to direct. Failure to obtain approval may result in cost disallowance.

C. FIXED RATE
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 rates used to establish the fixed rate and actual costs.

D. USE OF OTHER FEDERAL AGENCIES
The rates in this Agreement were approved in accordance with the authority in office of management and budget circular A-11, 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 method other than the approved rate(s) in this Agreement, the organization shall:
(1) Credit such costs to the affected programs, and
(2) Apply the appropriate rate(s) to the appropriate base to identify the proper amount of facilities and administrative costs allocable to these programs.

BY OUR INSTITUTION:
University of Nebraska Medical Center

[Signature]

[Signature]

Donald S. Leuenberger

Vice Chancellor for Business and Finance

November 11, 2004

[Signature]