DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation

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November 6, 2007

Mr. Gregory Bursavich
Associate Comptroller
Louisiana State University
204 Thomas Boyd Hall
Baton Rouge, LA 70803

Dear Mr. Bursavich:

This is in response to your transmittal of a revised Cost Accounting Standards Board (CASB) Disclosure Statement (DS-2) for Louisiana State 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 1751-2006H19100003 and 1751-2007H19100005 on the adequacy and compliance of the School's disclosure statement and a review performed by our Central States 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

11/12/07