



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation

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JUN 25 1999

Ms. Anne Tolbert
Controller
University of Colorado at Boulder
Campus Box 48
Boulder, Colorado 80309-0048

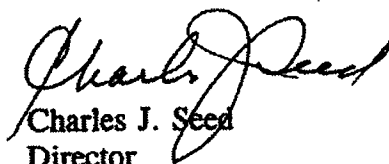
Dear Ms. Tolbert:

This is in response to your recent letter to you which transmitted the University of Colorado, Boulder's revised Disclosure Statement (CASB Form DS-2). In response to your request, we have reviewed your revised DS-2 based on recommendations contained in the Department of Health and Human Services' Office of Inspector General report entitled *Adequacy and Compliance Audit of University of Colorado, Boulder Disclosure Statement*.

As the Administrative Contracting Officer (ACO), I am required to determine the adequacy and compliance of submitted DS-2s. In accordance with Cost Accounting Standards Board (CASB) procedures, the ACO decision will be based on recommendations issued by the cognizant agency auditor. Based on our review and consultation with audit staff, we 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. Accordingly, your approved Disclosure Statement will be effective until such time when disclosed practices are changed to comply with a new CAS or when practices are changed with or without the agreement of the Government.

Should you have any questions on this matter, please contact Jay Mervis of my staff on (202) 205-0396.

Sincerely,


Charles J. Seed
Director
Division of Cost Allocation

cc:
Frank Zuraf, HHS/OIG