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November 4, 2014

Ms. Yaa-Yin Fong
Director, Office of Research Services
University of Hawaii
2440 Campus Road, Box 368
Honolulu, HI 96822

Dear Ms. Fong:

This is in response to the transmission of Revision 3 of the Cost Accounting Standards Board (CASB) Disclosure Statement (DS-2) for the University of Hawaii. As the Administrative Contracting Officer (ACO), I am required to determine the adequacy and compliance of the DS-2. Based on the review performed by our 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 Brian Caudill of my staff at (301) 492-4857.

Sincerely,

Arif Karim
Director
Cost Allocation Services