COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 23-1365971
ORGANIZATION:
Temple University
Room 1110 Wachman Hall 1805 N. Broad Street
Philadelphia, PA 19122-6094

DATE: 03/23/2010
FILING REF.: The preceding agreement was dated 11/05/2009

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: INDIRECT COST RATES

<table>
<thead>
<tr>
<th>RATE TYPES:</th>
<th>FIXED</th>
<th>FINAL</th>
<th>PROV. (PROVISIONAL)</th>
<th>PRED. (PREDETERMINED)</th>
</tr>
</thead>
<tbody>
<tr>
<td>EFFECTIVE PERIOD</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>TYPE</td>
<td>FROM</td>
<td>TO</td>
<td>RATE(%)</td>
<td>LOCATION</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/2009</td>
<td>06/30/2011</td>
<td>52.00</td>
<td>On-Campus</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/2011</td>
<td>06/30/2012</td>
<td>53.00</td>
<td>On-Campus</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/2009</td>
<td>06/30/2012</td>
<td>26.00</td>
<td>Off-Campus</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/2009</td>
<td>06/30/2012</td>
<td>57.40</td>
<td>On-Campus</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/2009</td>
<td>06/30/2012</td>
<td>26.00</td>
<td>Off-Campus</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/2009</td>
<td>06/30/2012</td>
<td>38.80</td>
<td>On-Campus</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/2009</td>
<td>06/30/2012</td>
<td>26.00</td>
<td>Off-Campus</td>
</tr>
<tr>
<td>TYPE</td>
<td>FROM</td>
<td>TO</td>
<td>RATE(%)</td>
<td>LOCATION</td>
</tr>
<tr>
<td>--------</td>
<td>------------</td>
<td>-----------</td>
<td>---------</td>
<td>----------</td>
</tr>
<tr>
<td>PROV.</td>
<td>07/01/2012</td>
<td>Until Amended</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**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 $45,000 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, student 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.
ORGANIZATION: Temple University
AGREEMENT DATE: 03/23/2010

SECTION I: FRINGE BENEFIT RATES**

<table>
<thead>
<tr>
<th>TYPE</th>
<th>FROM</th>
<th>TO</th>
<th>RATE(%)</th>
<th>LOCATION</th>
<th>APPLICABLE TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>FINAL</td>
<td>7/1/2010</td>
<td>6/30/2011</td>
<td>33.90</td>
<td>All</td>
<td>Full-Time Employees</td>
</tr>
<tr>
<td>FINAL</td>
<td>7/1/2010</td>
<td>6/30/2011</td>
<td>8.10</td>
<td>All</td>
<td>Part-Time Employees</td>
</tr>
<tr>
<td>FINAL</td>
<td>7/1/2010</td>
<td>6/30/2011</td>
<td>11.20</td>
<td>All</td>
<td>Graduate Students</td>
</tr>
<tr>
<td>FINAL</td>
<td>7/1/2010</td>
<td>6/30/2011</td>
<td>33.20</td>
<td>All</td>
<td>Post Doctorate</td>
</tr>
<tr>
<td>FINAL</td>
<td>7/1/2011</td>
<td>Until amended</td>
<td>0.00</td>
<td></td>
<td>Use same rates and conditions as those cited for fiscal year ended June 30, 2011</td>
</tr>
</tbody>
</table>

** DESCRIPTION OF FRINGE BENEFITS RATE BASE:
Salaries and wages.
SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

The fringe benefits are charged using the rate(s) listed in the Fringe Benefits Section of this Agreement. The fringe benefits included in the rate(s) are listed below.

TREATMENT OF PAID ABSENCES

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

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 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.

APPLICATION OF INDIRECT COST RATES TO DOD CONTRACTS/SUBCONTRACTS:

In accordance with DFARS 2231.303, no limitation (unless waived by the institution) may be placed on the reimbursement of otherwise allowable indirect costs incurred by an institution of higher education under a DOD contract awarded on or after November 30, 1993, unless the same limitation is applied uniformly to all other organizations performing similar work. It has been determined by the department of Defense that such limitation is not being uniformly applied. Accordingly, the following rates do not reflect the application of the 26% limitation on administrative indirect costs imposed by OMB Circular A-21.

<table>
<thead>
<tr>
<th>PRED.</th>
<th>07/01/09 to 06/30/12</th>
<th>57.0%</th>
<th>On-Campus Orgn. Research</th>
</tr>
</thead>
<tbody>
<tr>
<td>PRED.</td>
<td>07/01/09 to 06/30/12</td>
<td>32.0%</td>
<td>Off-Campus Orgn. Research</td>
</tr>
<tr>
<td>PROV.</td>
<td>07/01/12</td>
<td>Until Amended</td>
<td>Use same rates and conditions as FYE 06/30/12</td>
</tr>
</tbody>
</table>

THIS RATE AGREEMENT UPDATES FRINGE BENEFIT RATES ONLY. ALL OTHER TERMS AND CONDITIONS OF RATE AGREEMENT DATED 11/05/2009 ARE TO REMAIN IN EFFECT.
ORGANIZATION: Temple University
AGREEMENT DATE: 03/23/2010

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 its 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 reported as facilities and administrative costs are not claimed as direct costs. (3) Similar types of costs have been accounted consistent accounting treatment, and (4) 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 system or accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from facilities and administrative to direct. Failure to obtain approval may result in cost disallowance.

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

D. USE BY OTHER FEDERAL AGENCIES
The rates in this Agreement were approved in accordance with the authority in Office of Management and Budget Circular A-110 Circular, 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.

R. OTHER:
If any Federal contract, grant or other agreement is reimbursing facilities and administrative costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of facilities and administrative costs allowable to these programs.

BY THE INSTITUTION:

Temple University

Frank P. Annunziato

Associate Vice President and Controller

April 8, 2010

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

Darryl W. Mayes

Director, Mid-Atlantic Field Office

(AGENCY)

(SIGNATURE)

(ADDRESS)

(202) 401-2008

(SIGNATURE)

(ADDRESS)
Mr. McAndrews  
March 23, 2010  
Page 2  

A fringe benefit proposal, together with the required supporting information, must be submitted to this office for each fiscal year in which your organization claims fringe benefits under grants and contracts awarded by the Federal Government. Therefore, your next fringe benefit proposal for the fiscal year ending June 30, 2010, will be due in our office by December 31, 2010.

Sincerely,

[Signature]

Darryl W. Mayes  
National Director  
Division of Cost Allocation  

CONCURRENCE:

Temple University  
(Institution)  

[Signature]

Frank B. Annunziato  
(Name)  

Associate Vice President and Controller  
(Title)  

April 8, 2010  
(Date)
Memorandum

To: Deans, Directors, and Budget Unit Heads

From: Frank Annunziato
Associate Vice President and Controller

Date: May 18, 2010

Subject: Employee Benefit Rates for the Year Ending June 30, 2011

We recently completed negotiations with the U.S. Department of Health and Human Services to determine the employee benefit billing rates for the upcoming fiscal year. This agreement will support our claim for employee benefit reimbursement on grants and contracts. In addition, rates for non-government grants and contracts are developed employing consistent methodologies. The following are the approved benefit rates for the year ending June 30, 2011.

<table>
<thead>
<tr>
<th>Rate Type</th>
<th>Compensation Account Code</th>
<th>Government Sponsored Project Rates</th>
<th>Clinical Faculty Rates</th>
<th>All Other Rates</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full-time</td>
<td>60XX &amp; 65XX (except 6580)</td>
<td>33.9%</td>
<td>21.6%</td>
<td>35.4%</td>
</tr>
<tr>
<td>Part-time</td>
<td>62XX &amp; 66XX</td>
<td>8.1%</td>
<td></td>
<td>8.1%</td>
</tr>
<tr>
<td>Post-doctoral fellows</td>
<td>6580</td>
<td>33.2%</td>
<td></td>
<td>33.2%</td>
</tr>
<tr>
<td>Graduate Students</td>
<td>6106 &amp; 6301-6304</td>
<td>11.2%</td>
<td></td>
<td>11.2%</td>
</tr>
</tbody>
</table>

1. These rates will be applied to federal (3X,40) , state (42) and local (43) government sponsored project funds.
2. These rates will be applied to full time faculty (60XX) and full time physician (6571/6541) salaries in 104NNN,18 and 93 funds.
3. These rates will be applied to 12, 14, 15, 16, 17, 18 & 19 (except clinical faculty), 2X, 4X (except 40-43), 5X, 8X and 9X funds and certain 10 funds considered “auxiliaries and self-supporting units” in accordance with the budget model.

Account codes 6305-6307 and 67XX are exempt from benefit rates.

If you have any questions regarding employee benefit rates, please call Pat McAndrews at 1-4599.