COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1135598093A7

ORGANIZATION:
Columbia University
615 W.131st St., Studebaker 3rd Fl.
New York, NY 10027-

DATE: 07/30/2013

FILING RFP.: The preceding agreement was dated 07/18/2012

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

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

EFFECTIVE PERIOD

<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>PRED.</td>
<td>07/01/2013</td>
<td>06/30/2014</td>
<td>60.00</td>
<td>On-Campus</td>
<td>Research</td>
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<td>PRED.</td>
<td>07/01/2013</td>
<td>06/30/2014</td>
<td>26.00</td>
<td>Off-Campus</td>
<td>Research</td>
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<td>PRED.</td>
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<td>06/30/2014</td>
<td>29.40</td>
<td>Mod-Off Camp</td>
<td>Research</td>
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<td>53.00</td>
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<td>LDEO Off-Cam</td>
<td>Research</td>
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<tr>
<td>PRED.</td>
<td>07/01/2013</td>
<td>06/30/2014</td>
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<td>LDEO Mod Off</td>
<td>Research</td>
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<td>PRED.</td>
<td>07/01/2013</td>
<td>06/30/2014</td>
<td>31.00</td>
<td>On-Campus</td>
<td>Other Spon.Act.</td>
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<tr>
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<td>07/01/2013</td>
<td>06/30/2014</td>
<td>26.00</td>
<td>Off-Campus</td>
<td>Other Spon.Act.</td>
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<tr>
<td>PRED.</td>
<td>01/01/2013</td>
<td>06/30/2014</td>
<td>15.00</td>
<td>Vessel Operations</td>
<td>Research (see spec.remark 4)</td>
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<tr>
<td>PROV.</td>
<td>07/01/2014</td>
<td>Until Amended</td>
<td></td>
<td></td>
<td>Use same rates and conditions as those cited for fiscal year ending June 30, 2014.</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 $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, 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: Columbia University
AGREEMENT DATE: 7/30/2013

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>FIXED</td>
<td>7/1/2013</td>
<td>6/30/2014</td>
<td>30.00</td>
<td>All</td>
<td>Faculty &amp; Staff</td>
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<td>PROV.</td>
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<td>Until amended</td>
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<td>Use same rates and conditions as those cited for fiscal year ending December 31, 2013.</td>
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</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.

1. Effective July 1, 2007, 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.

2. For all activities within a 50 mile radius of the campus and performed in facilities not owned by the institution and to which rent is directly allocated to the project, the off-campus modified rate will apply. For all activities outside a 50 mile radius of the campus the off-campus rate will apply. Grants or contracts will not be subject to more than one indirect cost rate. If more than 50% of a project is performed off-campus, the appropriate off-campus rate will apply to the entire project.

3. The fringe benefit costs listed below are reimbursed to the grantee through the fringe benefit rate: Pension, FICA, Tuition Remission*, Employees and Dependent Health Care Plans, Dental, Retirees Health Care, Worker’s Compensation, Unemployment Compensation, Group Life Insurance, Insurance Waiver, Disability, Travel Accident Insurance, Union Benefits, Severance, Benefits Administration, Employee Health Service and Sabbatical.

4) The Research Vessel base excludes fuel costs and the Major Overhaul Stabilization Account.

5) This rate agreement updates fringe benefit rates only.
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 condition: (1) Only costs incurred by the organization are included in its facilities and administrative cost pools as finally accepted. Such costs are legal obligations of the organization and are allocable 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 consistently, 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 method of 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 disallowances.

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-21, 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 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 basis to identify the proper amount of facilities and administrative costs allocable to those programs.

BY THE INSTITUTION:

Columbia University

INSTITUTION

CARL SPARKS

SIGNATURE

EXEC.DIR.POLICY COST ACCOUNT

TITLE

DATE: 7-31-13

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

AGENCY

Darryl W. Hayes

SIGNATURE

DEPUTY DIRECTOR, DIVISION OF COST ALLOCATION

TITLE

DATE: 7-30-2013

DHS REPRESENTATIVE:

Louis Martillo

TELEPHONE: (212) 264-2069

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