Facilities and Administrative Costs (F&A) – Exhibit A-1

<table>
<thead>
<tr>
<th>Primary Fund Source</th>
<th>Project Type</th>
<th>On-Campus</th>
<th>Off-Campus</th>
<th>Cost Base Type</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sponsors including but not limited to</td>
<td>Organized Research</td>
<td>55.5%</td>
<td>26%</td>
<td>MTDC*</td>
</tr>
<tr>
<td>Federal, Federal Flow-through,</td>
<td>Instruction</td>
<td>42%</td>
<td>26%</td>
<td>MTDC*</td>
</tr>
<tr>
<td>State, State Flow-through, Private Industry¹</td>
<td>Other Sponsored Projects</td>
<td>26%</td>
<td>26%</td>
<td>MTDC*</td>
</tr>
<tr>
<td>Private Industry Clinical Trials²</td>
<td>Clinical Trials</td>
<td>28%</td>
<td>28%</td>
<td>TDC</td>
</tr>
<tr>
<td>Proof of Concept Awards (POCg)</td>
<td>Tech Transfer</td>
<td>8%</td>
<td>8%</td>
<td>MTDC*</td>
</tr>
</tbody>
</table>

Non-profit associations and foundations All (excluding clinical trials)    Sponsor consistently applied published policy, OR
10% if no sponsor policy                                                 TDC

Modified Total Direct Cost (MTDC)* =
Total Direct Cost (TDC)

Salaries/Wages
Fringe Benefits
Materials & Supplies
Animal Resource Center Costs
Services
Travel
Sub grants or Sub contracts up to 1st $25,000
Genomic Arrays subject to NIH Policy (NOT-OD-10-097) effective 5/13/2010

Less

Equipment
Capital Expenditures
Patient Care Charges³
Tuition Remission
Rental Costs (Building Rental Costs)
Scholarships
Fellowships
IRB fees
Portion of Sub grants or Sub contracts in excess of 1st $25,000

¹ Private Industry – Applies to non Clinical Trials only. The rate for these Industry projects will be based on the project type. Projects that are Clinical Trials will follow the rates on the following line.

² TDC-Industry Sponsored Clinical Trials means only trials directly from Industry Sponsors. Government and Government Flow-through trials will be charged at standard rates in the above line, as will all other industry sponsored projects.

³ Depending on the circumstances, patient care charges may be excluded or included in the assessment of F&A. Patient care charges are “excluded” from the assessment of F&A when patient services are provided by external entities (e.g. hospitals and clinics) and the services are billed directly to a sponsored project. Patient care charges are “included” in the assessment of F&A when patient services are performed in University space that is considered on-campus and the services are charged directly to a sponsored project by the campus department providing the service or via UPI. See Exhibit A-2 for a listing of the general ledger account codes that are assessed F&A.

³ Note: Effective 11/16/2011 Animal Resource Center Costs are assessed F&A.