UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, ATTORNEY GENERAL DANA NESSEL ON BEHALF OF THE PEOPLE OF THE STATE OF MICHIGAN, STATE OF ILLINOIS, STATE OF ARIZONA, STATE OF CALIFORNIA, STATE OF CONNECTICUT, STATE OF COLORADO, STATE OF DELAWARE, STATE OF HAWAI'I, STATE OF MAINE, STATE OF MARYLAND, STATE OF MINNESOTA, STATE OF NEW JERSEY, STATE OF NEW YORK, STATE OF NEVADA, STATE OF NEW MEXICO, STATE OF NORTH CAROLINA, STATE OF OREGON, STATE OF RHODE ISLAND, STATE OF VERMONT, STATE OF WASHINGTON, and STATE OF WISCONSIN, Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH; MATTHEW MEMOLI, M.D., M.S., in his official capacity as Acting Director of the National Institutes of Health; U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES; and DOROTHY FINK, in her official capacity as Acting Secretary of the U.S. Department of Health and Human Services, Defendants.	Case No. 1:25-cv-10338

DECLARATION OF KATHERINE DIRKS

I, Katherine Dirks, an attorney admitted to practice before this Court, do hereby state the following under penalty of perjury, pursuant to 28 U.S.C. § 1746:

1. I am Deputy Chief of the Government Bureau in the Office of the Attorney General for the Commonwealth of Massachusetts, and I appear on behalf of the Commonwealth of Massachusetts in this action.

2. I submit this declaration in support of Plaintiff States' Motion for a Temporary Restraining Order, pursuant to Federal Rule of Civil Procedure 65.

3. The facts set forth herein are based upon my personal knowledge or a review of the files in my possession.

4. I have attached to this declaration true and correct copies of publicly promulgated or issued documents and factual declarations, as follows:

5. Attached hereto as Exhibit 1 is NIH Notice NOT-OD-25-068, available at https://grants.nih.gov/grants/guide/notice-files/NOT-OD-25-068.html#_ftnref1.

6. Attached hereto as Exhibit 2 is OMB, *Major Savings and Reforms: Budget of the U.S. Government, Fiscal Year 2018* (2017) (excerpts), available at https://www.govinfo.gov/content/pkg/BUDGET-2018-MSV/pdf/BUDGET-2018-MSV.pdf.

7. Attached hereto as Exhibit 3 is OMB, *Major Savings and Reforms, Budget of the U.S. Government, Fiscal Year 2020* (2019) (excerpts), available at https://www.govinfo.gov/content/pkg/BUDGET-2020-MSV/pdf/BUDGET-2020-MSV.pdf.

8. Attached hereto as Exhibit 4 is NIH Notice NOT-OD-24-110, *Notice of Legislative Mandates in Effect for FY 2024*, available at https://grants.nih.gov/grants/guide/notice-files/NOT-OD-24-110.html.

9. Attached hereto as Exhibit 5 is a statement posted on social media by NIH on Feb. 9, 2025, available at https://x.com/NIH/status/1888004759396958263.

10. Attached hereto as Exhibit 6 is a *Why Should I Participate in a Clinical Trial?,* Nat'l Insts. of Health, https://www.nih.gov/health-information/nih-clinical-research-trials-you/why-should-i-participate-clinical-trial (last visited Feb. 9, 2025).

11. Attached hereto as Exhibit 7 is a Declaration of Ken A. Dill, of the State University of New York.

12. Attached hereto as Exhibit 8 is a Declaration of Rafael Jaime, of the United Automobile, Aerospace and Agricultural Implement Workers of America, Local 4811.

13. Attached hereto as Exhibit 9 is a Declaration of Theresa A. Maldonado, of the University of California.

14. Attached hereto as Exhibit 10 is a Declaration of Cassandra Mosely, of Colorado State University.

15. Attached hereto as Exhibit 11 is a Declaration of Donald M. Elliman, Jr., of Colorado Anschutz Medical Campus.

16. Attached hereto as Exhibit 12 is a Declaration of Justin Schwartz, of the University of Colorado Bouder.

17. Attached hereto as Exhibit 13 is a Declaration of Dr. Pamir Alpay of the Univresity of Connecticut.

18. Attached hereto as Exhibit 14 is a Declaration of Michael C. Crair of Yale University.

19. Attached hereto as Exhibit 15 is a Declaration of Dr. Tony Allen, of Delaware State University.

20. Attached hereto as Exhibit 16 is a Declaration of Miguel Garcia-Diaz, of the University of Delaware.

21. Attached hereto as Exhibit 17 is a Declaration of Dr. Gireesh Gupchup, of Southern Illinois University.

22. Attached hereto as Exhibit 18 is a Declaration of Dr. Joseph T. Walsh, Jr., of the University of Illinois System.

23. Attached hereto as Exhibit 19 is a Declaration of Denise Barton, of the University of Massachusetts.

24. Attached hereto as Exhibit 20 is a Declaration of Dr. Bruce E. Jarrell, of the University of Maryland, Baltimore.

25. Attached hereto as Exhibit 21 is a Declaration of Dr. Darryl J. Pines, of the University of Maryland, College Park.

26. Attached hereto as Exhibit 22 is a Declaration of Ryan Low, of the University of Maine System.

27. Attached hereto as Exhibit 23 is a Declaration of Arthur Lupia, of the University of Michigan.

28. Attached hereto as Exhibit 24 is a Declaration of Douglas A. Gage, Ph.D., of Michigan State University.

29. Attached hereto as Exhibit 25 is a Declaration of Ezemanari M. Obasi, Ph.D., of Wayne State University.

30. Attached hereto as Exhibit 26 is a Declaration of Jennifer Redford, of Princeton University.

31. Attached hereto as Exhibit 27 is a Declaration of J. Michael Gower, of the State University of New Jersey ("Rutgers").

32. Attached hereto as Exhibit 28 is a Declaration of James Paul Holloway of the University of New Mexico.

33. Attached hereto as Exhibit 29 is a Declaration of Gloria J. Walker, of Nevada State University.

34. Attached hereto as Exhibit 30 is a Declaration of David W. Hatchett, of the University of Nevada, Las Vegas.

35. Attached hereto as Exhibit 31 is a Declaration of Ben Friedman, of the State University of New York.

36. Attached hereto as Exhibit 32 is a Declaration of Peter Barr-Gillespie, Ph.D., of Oregon Health and Science University.

37. Attached hereto as Exhibit 33 is a Declaration of Dr. Bethany Diane Jenkins, of the University of Rhode Island.

38. Attached hereto as Exhibit 34 is a Declaration of Dr. Greg Hirth, of Brown University.

39. Attached hereto as Exhibit 35 is a Declaration of Todd Conklin, of Care New England Health System.

40. Attached hereto as Exhibit 36 is a Declaration of Bharat Ramratnam, M.D., of Lifespan Corporation d/b/a Brown University Health.

41. Attached hereto as Exhibit 37 is a Declaration of Katherine Tracy, of the University of Nevada.

42. Attached hereto as Exhibit 38 is a Declaration of Kirk Dombrowski, of the University of Vermont and State Agricultural College.

43. Attached hereto as Exhibit 39 is a Declaration of Mari Ostendorf, of the University of Washington.

44. Attached hereto as Exhibit 40 is a Declaration of Leslie Anne Brunelli, of Washington State University.

45. Attached hereto as Exhibit 41 is a Declaration of Dorota Grejner-Brzezinska, of the University of Wisconsin-Madison.

46. Attached hereto as Exhibit 42 is a Declaration of Kristian O'Connor, of the University of Wisconsin-Milwaukee.

47. Attached hereto as Exhibit 43 is a Declaration of Jeni Kitchell, of California State University.

Dated: February 10, 2025
Boston, MA

/s/ Katherine Dirks
Katherine Dirks
Deputy Chief, Government Bureau
Office of the Attorney General, Massachusetts

CERTIFICATE OF SERVICE

I, Chris Pappavaselio, certify that on February 10, 2025, I provided a copy of the foregoing document and its attachments to the following individuals at the U.S. Department of Justice:

Eric J. Hamilton
Deputy Assistant Attorney General, Federal Programs Branch
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Alex Haas
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Rayford Farquhar
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/s/ Chris Pappavaselio
Chris Pappavaselio
Assistant Attorney General

EXHIBIT 1

Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates
Notice Number:
NOT-OD-25-068

Key Dates

Release Date:

February 7, 2025

Related Announcements

None

Issued by

Office of The Director, National Institutes of Health (OD)

Purpose

Purpose

The National Institutes of Health (NIH) awards a large number of grants providing substantial federal funding for research purposes. These grants include significant payments for "indirect costs," defined as "facilities" and "administration." 45 CFR 75.414(a). The "facilities" category is "defined as depreciation on buildings, equipment and capital improvements, interest on debt associated with certain buildings, equipment and capital improvements, and operations and maintenance expenses." *Id.* And the "administration" category is defined as "general administration and general expenses such as the director's office, accounting, personnel, and all other types of expenditures not listed specifically under one of the subcategories of 'Facilities"' (including cross allocations from other pools, where applicable). *Id.*

In issuing grants, NIH generally uses the indirect cost rate negotiated by an "agency with cognizance for F&A/indirect cost rate (and other special rate) negotiation." Grants Policy Statement at IIA-68; *see* 45 C.F.R. 75.414(c)(1). NIH may, however, use "a rate different from the negotiated rate for either a class of Federal awards or a single Federal award." 45 C.F.R. 75.414(c)(1). NIH may deviate from the negotiated rate both for future grant awards and, in the case of grants to institutions of higher education ("IHEs"), for existing grant awards. *See* 45 CFR Appendix III to Part 75, § C.7.a; *see* 45 C.F.R. 75.414(c)(1).

In deviating from the negotiated indirect cost rate, NIH must "implement, and make publicly available, the policies, procedures, and general decision-making criteria that their programs will follow to seek and justify deviations from negotiated rates." 45 C.F.R § 75.414(c)(3).

In accordance with 45 CFR 75 and its accompanying appendices, this Guidance implements and makes publicly available NIH's updated policy deviating from the negotiated indirect cost rate for new grant awards and existing grant awards, effective as of the date of this Guidance's issuance. Pursuant to this Supplemental Guidance, there will be a standard indirect rate of 15% across all NIH grants for indirect costs in lieu of a separately negotiated rate for indirect costs in every grant.

Providing Indirect Cost Rates that Comport with Market Rates

NIH's mission is to "seek fundamental knowledge about the nature and behavior of living systems" in order to enhance health, lengthen life, and reduce illness and disability. In furtherance of this mission, NIH spent more than $35 Billion in Fiscal Year 2023 on almost 50,000 competitive grants to more than 300,000 researchers at more than 2,500 universities, medical schools, and other research institutions across all 50 states and the District of Columbia.[1] Of this funding, approximately $26 billion went to direct costs for research, while $9 billion was allocated to overhead through NIH's indirect cost rate.

Although cognizant that grant recipients, particularly "new or inexperienced organizations," use grant funds to cover indirect costs like overhead, *see* 89 FR 30046–30093, NIH is obligated to carefully steward grant awards to ensure taxpayer dollars are used in ways that benefit the American people and improve their quality of life. Indirect costs are, by their very nature, "not readily assignable to the cost objectives specifically benefitted" and are therefore difficult for NIH to oversee. *See* Grants Policy Statement at I-20. Yet the average indirect cost rate reported by NIH has averaged between 27% and 28% over time.[2] And many organizations are much higher—charging indirect rates of over 50% and in some cases over 60%.

Most private foundations that fund research provide substantially lower indirect costs than the federal government, and universities readily accept grants from these foundations. For example, a recent study found that the most common rate of indirect rate reimbursement by foundations was 0%, meaning many foundations do not fund indirect costs whatsoever. In addition, many of the nation's largest funders of research—such as the Bill and Melinda Gates Foundation—have a maximum indirect rate of 15%. And in the case of the Gates Foundation, the maximum indirect costs rate is 10% for institutions of higher education.

A sample list of foundations that provide indirect cost funding and their respective maximum indirect rate is below:[3]

Maximum Indirect Cost Rate	**Organizations**
10%	• Gates Foundation (for institutions of higher education) • Smith Richardson Foundation
12%	• Gordon and Betty Moore Foundation • Robert Wood Johnson Foundation
15%	• Carnegie Corporation of New York • Chan Zuckerberg Initiative • John Templeton Foundation • Packard Foundation • Rockefeller Foundation (for institutions of higher education)

Indeed, one recent analysis examined what level of indirect expenses research institutions were willing to accept from funders of research. Of 72 universities in the sample, 67 universities were willing to accept research grants that had 0% indirect cost coverage. One university (Harvard University) required 15% indirect cost coverage, while a second (California Institute of Technology) required 20% indirect cost coverage. Only three universities in the sample refused to accept indirect cost rates lower than their federal indirect rate. These universities were the Massachusetts Institute of Technology, the University of Michigan, and the University of Alabama at Birmingham.

The United States should have the best medical research in the world. It is accordingly vital to ensure that as many funds as possible go towards direct scientific research costs rather than administrative overhead. NIH is accordingly imposing a standard indirect cost rate on all grants of 15% pursuant to its 45 C.F.R. 75.414(c) authority. We note in doing so that this rate is 50% higher than the 10% de minimis indirect cost rate provided in 45 C.F.R. 75.414(f) for NIH grants. We have elected to impose a higher standard indirect cost rate to reflect,

among other things, both (1) the private sector indirect cost rates noted above, and (2) the de minimis cost rate of 15% in 2 C.F.R. 200.414(f) used for IHEs and nonprofits receiving grants from other agencies.

NIH Implementation

For any new grant issued, and for all existing grants to IHEs retroactive to the date of issuance of this Supplemental Guidance, award recipients are subject to a 15 percent indirect cost rate. This rate will allow grant recipients a reasonable and realistic recovery of indirect costs while helping NIH ensure that grant funds are, to the maximum extent possible, spent on furthering its mission. This policy shall be applied to all current grants for go forward expenses from February 10, 2025 forward as well as for all new grants issued. We will not be applying this cap retroactively back to the initial date of issuance of current grants to IHEs, although we believe we would have the authority to do so under 45 CFR 75.414(c).

[1] NIH, *Budget* (Oct. 3, 2024), https://www.nih.gov/ABOUT-NIH/WHAT-WE-DO/BUDGET.

[2] NIH, Fiscal Year 2021 Overview Supplementary Tables at 87, https://officeofbudget.od.nih.gov/pdfs/FY21/br/5-SupplementaryTables.pdf.

[3] *See* Bill & Melinda Gates Found., Indirect Cost Policy (Feb. 2017), https://docs.gatesfoundation.org/Documents/Indirect_Cost_Policy.pdf; Smith Richardson Found., Strategy and Policy Fellows Program, https://www.srf.org/wp-content/uploads/2014/04/2021-SPFP-Application-Requirements-and-Proposal-Template.pdf; Gordon & Betty Moore Found., Moore Inventor Fellows: 2024-2025 FAQ, https://www.moore.org/docs/default-source/moore-inventor-fellows/moore-inventor-fellows-faq.pdf; Robert Wood Johnson Found., Policies for Action:Grants FAQs, https://anr.rwjf.org/templates/external/P4A_FAQS.pdf; Carnegie Corp. of New York, Grantee FAQs, https://www.carnegie.org/grants/grantee-faqs/#:~:text=What%20is%20your%20indirect%20cost,think%20tanks%2C%20and%20government%20entities; Chan Zuckerberg Initiative, Application Instructions, https://chanzuckerberg.com/wp-content/uploads/2020/06/CZI_Imaging_Scientists_2_Detailed_Instructions.pdf; John Templeton Found., Grant FAQ, https://www.templeton.org/grants/grant-faq;The Packard Found., Fostering Equitable Grantmaking through Indirect Cost Coverage, https://www.packard.org/insights/perspective/fostering-equitable-grantmaking-through-indirect-cost-coverage/; The Rockefeller Found., Guidance: Preparing a Project Grant Budget for the Rockefeller Foundation, https://www.rockefellerfoundation.org/wp-content/uploads/2024/06/The-Rockefeller-Foundation-Project-Budget-Guidance-v2024.pdf.

Inquiries

Please direct all inquiries to:

NIH Office of Policy for Extramural Research Administration (OPERA)

Division of Grants Policy

grantspolicy@nih.gov

Weekly TOC for this Announcement
NIH Funding Opportunities and Notices

EXHIBIT 2

Major Savings and Reforms

BUDGET OF THE U. S. GOVERNMENT

Fiscal Year 2018

Office of Management and Budget

Major Savings and Reforms

BUDGET OF THE U. S. GOVERNMENT

Fiscal Year 2018

Office of Management and Budget

REDUCTION: NATIONAL INSTITUTES OF HEALTH TOPLINE

Department of Health and Human Services

The Budget proposes to reduce funding for the National Institutes of Health (NIH) to better target funding to support the highest priority biomedical research.

Funding Summary
(In millions of dollars)

	2017 CR	2018 Request	2018 Change from 2017
Budget Authority	31,674	25,883	-5,791

Justification

In 2018, NIH would receive nearly $26 billion to improve public health by advancing our knowledge of disease and cures. NIH would improve agency management by reducing duplication, and reducing both agency and grantee administrative costs.

The Budget proposes NIH structural reforms, including the elimination of the Fogarty International Center which supports international research capacity and training of researchers overseas. International research will be prioritized, as appropriate, by other NIH Institutes as part of their research portfolios. For example, NIH's National Institute of Allergy and Infectious Disease conducts international research that has important implications for U.S. health improvements. However, duplicative and unnecessary global health research will be curtailed.

The Budget also proposes to reduce reimbursement of grantee administrative and facilities costs, referred to as "indirect costs", so that available funding can be better targeted toward supporting the highest priority research on diseases that affect human health. As a result of these changes to the reimbursement structure, significant reductions in 2018 will come from lower indirect cost payments. Increasing efficiencies within the NIH is a priority of the Administration. The Budget includes an indirect cost rate for NIH grants that will be capped at 10 percent of total research. This approach would be applied to all types of grants with a rate higher than 10 percent currently and will achieve significant savings in 2018. It would also bring NIH's reimbursement rate for indirect costs more in line with the reimbursement rate used by private foundations, such as the Gates Foundation, for biomedical research conducted at U.S. universities. In addition, the Budget proposes that NIH will streamline select Federal research requirements for grantees through targeted approaches. In tandem, the Budget supports burden reduction measures that will further reduce grant award recipient costs associated with research.

EXHIBIT 3

A BUDGET FOR A

Better America

PROMISES KEPT. TAXPAYERS FIRST.

Major Savings and Reforms

FISCAL YEAR 2020
BUDGET OF THE U.S. GOVERNMENT

A BUDGET FOR A

Better America

PROMISES KEPT. TAXPAYERS FIRST.

Major Savings and Reforms

FISCAL YEAR 2020
BUDGET OF THE U.S. GOVERNMENT

REDUCTION: NATIONAL INSTITUTES OF HEALTH TOPLINE

Department of Health and Human Services

The Budget proposes to reduce funding for the National Institutes of Health (NIH) to better target funding to support the highest priority and most critical biomedical research.

Funding Summary
(In millions of dollars)

	2019 Enacted	2020 Request	2020 Change from 2019
Budget Authority	38,015	33,477	-4,538

Justification

Since 2016, NIH has received more than $108 billion in total funding, including approximately $2 billion in increases in each year for the past three years. In 2020, NIH would receive nearly $34 billion more to improve public health by investing in the highest priority and most critical biomedical research and advancing our knowledge of diseases and cure.

At the proposed level, NIH would continue to support research in the highest priority areas and manage resources more strategically. The Administration believes NIH can improve efficiencies to maximize the return of its investments.

For example, the Budget would support continued implementation of the largest change management effort in NIH's history, to harmonize operational functions that advance scientific innovation. These reforms would ensure all Institutes and Centers operate efficiently and effectively by aligning management with best practices and break down administrative silos through standardization of structures and processes agency-wide.

In addition, NIH would take other steps to increase the impact of its resources. For example, the Budget proposes to decrease the cost of research by capping the percentage of investigator salary that can be paid with grant funds, and by reducing the limit for salaries paid with grant funds from $189,600 to $154,300. Currently, there are NIH grant recipients whose salaries are entirely paid for by the Federal Government, despite being employed by major universities. This policy provides for appropriate compensation for researchers while enabling NIH to redirect savings to support additional research. This and other steps NIH would take would enable available funding to be better targeted toward supporting the highest priority research on diseases that affect human health while making research institutes less reliant on Federal dollars.

For the past two years, NIH has been prohibited by law from reducing grantee administrative costs and shifting these resources to support direct research on high impact areas, such as cancer, Alzheimer's disease, and heart disease. The Congress imposed this prohibition, which limits NIH's ability to maximize its support of direct biomedical research. The Budget proposes to eliminate the current prohibition, which would give NIH the flexibility to support more direct research while encouraging research institutions to improve the efficiency of operations.

In 2020, NIH would continue to support the highest priority biomedical research and accomplish its mission to improve health.

EXHIBIT 4

Notice of Legislative Mandates in Effect for FY 2024
Notice Number:
NOT-OD-24-110

Key Dates

Release Date:

April 30, 2024

Related Announcements

- **April 30, 2024** - Notice of Fiscal Policies in Effect for FY 2024. See Notice NOT-OD-24-109.
- **January 29, 2024** - Guidance on Salary Limitation for Grants and Cooperative Agreements FY 2024. See Notice NOT-OD-24-057.
- **March 8, 2024** - NIH Operates Under a Continuing Resolution. See Notice NOT-OD-24-073.
- **February 5, 2024** - NIH Operates Under a Continuing Resolution. See Notice NOT-OD-24-059.
- **December 14, 2023** - NIH Operates Under a Continuing Resolution. See Notice NOT-OD-24-039.
- **October 4, 2023** - NIH Operates Under a Continuing Resolution. See Notice NOT-OD-24-007.

Issued by

NATIONAL INSTITUTES OF HEALTH (NIH)

Purpose

The Further Consolidated Appropriations Act, 2024 (Public Law No: 118-47), signed into law on March 23, 2024, provides funding to NIH for the Fiscal Year ending September 30, 2024. The intent of this notice is to provide current requirements outlined in the following statutory provision that limits or conditions the use of funds on NIH grant, cooperative agreement, and contract awards for FY 2024.

FY 2024 Legislative Mandates in effect are as follows:

Division D, Title II - Department of Health and Human Services

- Salary Limitation (Section 202)
- Gun Control (Section 210)
- Indirect Costs (Section 224)

Division D, Title V - General Provisions, Departments of Labor, Health and Human Services, and Education

- Anti-Lobbying (Section 503)
- Acknowledgment of Federal Funding (Section 505)
- Restriction on Abortions (Section 506)
- Exceptions to Restriction on Abortions (Section 507)
- Ban on Funding Human Embryo Research (Section 508)
- Limitation on Use of Funds for Promotion of Legalization of Controlled Substances (Section 509)
- Restriction on Disclosure of Political Affiliation for Federal Scientific Advisory Committee Candidates (Section 515(a))
- Restriction on Dissemination of False or Misleading Information (Section (515(b))
- Restriction of Pornography on Computer Networks (Section 520)

- Restriction on Distribution of Sterile Needles (Section 526)

Details:

Division H, Title II – Department of Health and Human Services

1. Salary Limitation (Section 202)

> "None of the funds appropriated in this title shall be used to pay the salary of an individual, through a grant or other extramural mechanism, at a rate in excess of Executive Level II: Provided, that none of the funds appropriated in this title shall be used to prevent the NIH from paying up to 100 percent of the salary of an individual at this rate."Further information on the NIH Salary Limitation can be found in NIH Guide Notice NOT-OD-24-057.

2. Gun Control (Section 210)

> "None of the funds made available in this title may be used, in whole or in part, to advocate or promote gun control."

3. Indirect Cost (Section 224)

> "In making Federal financial assistance, the provisions relating to indirect costs in part 75 of title 45, Code of Federal Regulations, including with respect to the approval of deviations from negotiated rates, shall continue to apply to the National Institutes of Health to the same extent and in the same manner as such provisions were applied in the third quarter of fiscal year 2017. None of the funds appropriated in this or prior Acts or otherwise made available to the Department of Health and Human Services or to any department or agency may be used to develop or implement a modified approach to such provisions, or to intentionally or substantially expand the fiscal effect of the approval of such deviations from negotiated rates beyond the proportional effect of such approvals in such quarter."

Division H, Title V - General Provisions, Departments of Labor, Health and Human Services, and Education

4. Anti-Lobbying (Section 503)

(a) No part of any appropriation contained in this Act or transferred pursuant to section 4002 of Public Law 111–148 shall be used, other than for normal and recognized executive-legislative relationships, for publicity or propaganda purposes, for the preparation, distribution, or use of any kit, pamphlet, booklet, publication, electronic communication, radio, television, or video presentation designed to support or defeat the enactment of legislation before the Congress or any State or local legislature or legislative body, except in presentation to the Congress or any State or local legislature itself, or designed to support or defeat any proposed or pending regulation, administrative action, or order issued by the executive branch of any State or local government, except in presentation to the executive branch of any State or local government itself.

(b) No part of any appropriation contained in this Act or transferred pursuant to section 4002 of Public Law 111–148 shall be used to pay the salary or expenses of any grant or contract recipient, or agent acting for such recipient, related to any activity designed to influence the enactment of legislation, appropriations, regulation, administrative action, or Executive order proposed or pending before the Congress or any State government, State legislature or local legislature or legislative body, other than for normal and recognized executive-legislative relationships or participation by an agency or officer of a State, local or tribal government in policymaking and administrative processes within the executive branch of that government.

(c) The prohibitions in subsections (a) and (b) shall include any activity to advocate or promote any proposed, pending or future Federal, State or local tax increase, or any proposed, pending, or future

requirement or restriction on any legal consumer product, including its sale or marketing, including but not limited to the advocacy or promotion of gun control.

5. Acknowledgment of Federal Funding (Section 505)

"When issuing statements, press releases, requests for proposals, bid solicitations and other documents describing projects or programs funded in whole or in part with Federal money, all grantees receiving Federal funds included in this Act, including but not limited to State and local governments and recipients of Federal research grants, shall clearly state-

(1) the percentage of the total costs of the program or project which will be financed with Federal money;
(2) the dollar amount of Federal funds for the project or program; and
(3) percentage and dollar amount of the total costs of the project or program that will be financed by non-governmental sources."

6. Restriction on Abortions (Section 506)

"(a) None of the funds appropriated in this Act, and none of the funds in any trust fund to which funds are appropriated in this Act, shall be expended for any abortion.

(b) None of the funds appropriated in this Act, and none of the funds in any trust fund to which funds are appropriated in this Act, shall be expended for health benefits coverage that includes coverage of abortion.

(c) The term "health benefits coverage" means the package of services covered by a managed care provider or organization pursuant to a contract or other arrangement."

7. Exceptions to Restriction on Abortions (Section 507)

"(a) The limitations established in the preceding section shall not apply to an abortion—

(1) if the pregnancy is the result of an act of rape or incest; or

(2) in the case where a woman suffers from a physical disorder, physical injury, or physical illness, including a life-endangering physical condition caused by or arising from the pregnancy itself, that would, as certified by a physician, place the woman in danger of death unless an abortion is performed.

(b) Nothing in the preceding section shall be construed as prohibiting the expenditure by a State, locality, entity, or private person of State, local, or private funds (other than a State's or locality's contribution of Medicaid matching funds).

(c) Nothing in the preceding section shall be construed as restricting the ability of any managed care provider from offering abortion coverage or the ability of a State or locality to contract separately with such a provider for such coverage with State funds (other than a State's or locality's contribution of Medicaid matching funds).

(d) (1) None of the funds made available in this Act may be made available to a Federal agency or program, or to a State or local government, if such agency, program, or government subjects any institutional or individual health care entity to discrimination on the basis that the health care entity does not provide, pay for, provide coverage of, or refer for abortions.

(2) In this subsection, the term "health care entity" includes an individual physician or other health care professional, a hospital, a provider-sponsored organization, a health maintenance organization, a health insurance plan, or any other kind of health care facility, organization, or plan."

8. Ban on Funding Human Embryo Research (Section 508)

"(a) None of the funds made available in this Act may be used for—

(1) the creation of a human embryo or embryos for research purposes; or

(2) research in which a human embryo or embryos are destroyed, discarded, or knowingly subjected to risk of injury or death greater than that allowed for research on fetuses in utero under 45 CFR 46.204(b) and section 498(b) of the Public Health Service Act (42 U.S.C. 289g(b)).

(b) For purposes of this section, the term "human embryo or embryos" includes any organism, not protected as a human subject under 45 CFR 46 as of the date of the enactment of this Act, that is derived by fertilization, parthenogenesis, cloning, or any other means from one or more human gametes or human diploid cells."

9. Limitation on Use of Funds for Promotion of Legalization of Controlled Substances (Section 509)

"(a) None of the funds made available in this Act may be used for any activity that promotes the legalization of any drug or other substance included in schedule I of the schedules of controlled substances established under section 202 of the Controlled Substances Act except for normal and recognized executive-congressional communications.

(b) The limitation in subsection (a) shall not apply when there is significant medical evidence of a therapeutic advantage to the use of such drug or other substance or that federally sponsored clinical trials are being conducted to determine therapeutic advantage."

10. Restriction on Disclosure of Political Affiliation for Federal Scientific Advisory Committee Candidates (Section 515(a))

"(a) None of the funds made available in this Act may be used to request that a candidate for appointment to a Federal scientific advisory committee disclose the political affiliation or voting history of the candidate or the position that the candidate holds with respect to political issues not directly related to and necessary for the work of the committee involved."

11. Restriction on Dissemination of False or Misleading Information (Section 515(b))

"(b) None of the funds made available in this Act may be used to disseminate information that is deliberately false or misleading."

12. Restriction of Pornography on Computer Networks (Section 520)

"(a) None of the funds made available in this Act may be used to maintain or establish a computer network unless such network blocks the viewing, downloading, and exchanging of pornography.

(b) Nothing in subsection (a) shall limit the use of funds necessary for any Federal, State, tribal, or local law enforcement agency or any other entity carrying out criminal investigations, prosecution, or adjudication activities."

13. Restriction on Distribution of Sterile Needles (Section 526)

"Notwithstanding any other provision of this Act, no funds appropriated in this Act shall be used to purchase sterile needles or syringes for the hypodermic injection of any illegal drug: Provided, That such limitation does not apply to the use of funds for elements of a program other than making such purchases

if the relevant State or local health department, in consultation with the Centers for Disease Control and Prevention, determines that the State or local jurisdiction, as applicable, is experiencing, or is at risk for, a significant increase in hepatitis infections or an HIV outbreak due to injection drug use, and such program is operating in accordance with State and local law."

Inquiries

Please direct all inquiries to:

NIH Office of Policy for Extramural Research Administration (OPERA)
Division of Grants Policy
GrantsPolicy@OD.NIH.gov

Weekly TOC for this Announcement
NIH Funding Opportunities and Notices

EXHIBIT 5

Post

Reply

NIH
@NIH

Last year, $9B of the $35B that the National Institutes of Health (NIH) granted for research was used for administrative overhead, what is known as “indirect costs.” Today, NIH lowered the maximum indirect cost rate research institutions can charge the government to 15%, above what many major foundations allow and much lower than the 60%+ that some institutions charge the government today. This change will save more than $4B a year effective immediately.

6:19 PM · Feb 7, 2025 · 25.9M Views

2.1K 7.1K 26K 2.9K

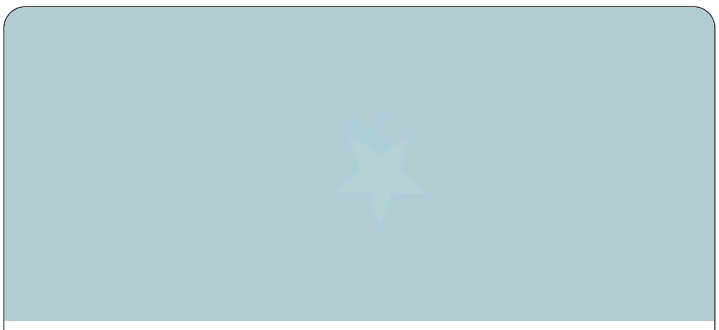
Post your reply

Reply

JTL @phuturize · Feb 7
Explain it to me like i’m 5 yo.

33 1 21 159K

AnswerOn @AnswerOn Ad
AnswerOn reduces turnover costs in call centers by 15-30% on average, saving 10-25% in training costs with a program margin upwards of 10-20% per year. #agentattrition #callcenter



From answeron.com

7 4 43 940K

8trius @8trius · Feb 8
Can someone please help me understand this truthfully and accurately.

My woman is a medical lab scientist working in a stat lab. She said she’d

Search

Relevant people

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Official account of the National Institutes of Health. NIH...Turning Discovery Into Health®. Privacy Policy: go.usa.gov/x9svN Engagement ≠ endorsement

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What’s happening

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192K posts

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Patrick Mahomes
270K posts

Trending in United States
Anne Hathaway
28.7K posts

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GROK

much prefer to work in research but the pay is so terrible.

Are the salaries of the scientists included in this 15%, or does that come
Show more

47 5 39 48K

Jason Corso @_JasonCorso_ · Feb 7

Are you joking? Heaps of necessary costs to conduct research are not allowed in the direct costs; this money is not arbitrary administrative costs. It's a necessary component of the research enterprise.

31 21 514 58K

Brian Goldberg @BrianGoldberg · Feb 7

some people at "NIH" (i.e., DOGE invaders) need some work on their BASIC MATH: 15% of $35B is $5.25B...if it was $9B last year and could be $5.25B this year, let's see here, 9-5.25...NOT "more than $4B a year"

29 2 29 27K

EXHIBIT 6

NIH CLINICAL RESEARCH TRIALS AND YOU

Why Should I Participate in a Clinical Trial?

Clinical trials are part of clinical research and at the heart of all medical advances. Clinical trials look at new ways to prevent, detect, or treat disease.

Treatments might be new drugs or new combinations of drugs, new surgical procedures or devices, or new ways to use existing treatments.

The goal of clinical trials is to determine if a new test or treatment works and is safe. Clinical trials can also look at other aspects of care, such as improving the quality of life for people with chronic illnesses.

People participate in clinical trials for a variety of reasons. Healthy volunteers say they participate to help others and to contribute to moving science forward. Participants with an illness or disease also participate to help others, but also to possibly receive the newest treatment and to have the additional care and attention from the clinical trial staff.

Clinical trials offer hope for many people and an opportunity to help researchers find better treatments for others in the future.

Why Should I Join a Clinical Trial?

Have you considered participating in a clinical trial? Dr. Griffin Rodgers, director of the National Institute of Diabetes and Digestive and Kidney Diseases (NIDDK) at the National Institutes of Health, discusses the role that clinical trial volunteers play in improving the health of current and future generations.

Learn More

- The basics about participating in clinical trials
- The impact of NIH research

This page last reviewed on May 30, 2019

NIH...Turning Discovery Into Health®

National Institutes of Health, 9000 Rockville Pike, Bethesda, Maryland 20892

U.S. Department of Health and Human Services

EXHIBIT 7

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al., Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH, et al., Defendants.	Civil Action No. _____

Declaration of Ken A. Dill

I, Ken A. Dill, hereby declare:

1. I am a SUNY Distinguished Professor of Physics and Chemistry, Affiliated Distinguished Professor in Applied Math, the Louis and Beatrice Laufer Endowed Chair of Physical and Quantitative Biology, and founding and current Director of the Laufer Center for Physical and Quantitative Biology at Stony Brook University ("Laufer Center"). I am also an elected member of the US National Academy of Sciences. I received my Ph.D. in Biology from the University of California San Diego in 1978.
2. I study the physics of protein folding, the statistical mechanics of water, principles of nonequilibrium statistical thermodynamics in small systems, and the mechanisms and evolution of cells. I have authored over 360 academic publications, including co-authoring two textbooks, *Molecular Driving Forces*, a textbook in physical chemistry and statistical mechanics with Sarina Bromberg, and *Protein Actions: Principles and Modeling*, an introduction to the biological, chemical, and physical properties of proteins with Ivet Bahar and RL Jernigan.

3. I have personal knowledge of the matters set forth below.
4. I am providing this declaration to explain how the National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates,* which purports to immediately reduce indirect costs payments to 15%, will cost thousands of Americans their lives.
5. Stony Brook University ("SBU") is a flagship research university in the State University of New York ("SUNY") system. Because SBU performs a very high level of research activity, it is one of a select few universities to achieve a R1 rating from the Carnegie Classification of Institutions of Higher Education, the highest rating possible.
6. The research we perform at the Laufer Center provides the building blocks for untangling the complex mystery of neurogenerative diseases like Alzheimer's Disease, Parkinson's Disease, and Huntington's Disease.
7. For example, I received a grant of approximately $6 million from the National Institutes of Health to research the underlying mechanisms of neurodegenerative diseases. My research involves studying the protein structures that underly these diseases, including how proteins group together to form amyloid aggregates. Understanding amyloid aggregates is an essential step towards treatments, and ultimately a cure, for neurodegenerative diseases.
8. These neurogenerative diseases have destroyed millions of American lives, and it is absolutely critical that we continue to make steady progress towards curing them.
9. This kind of painstaking research that, historically, is primarily done by institutions of higher education. The private sector, and in particular, pharmaceutical companies, rarely invest in this type of lifesaving research because it requires decades of steady work and is therefore cost prohibitive.

10. This is particularly true for neurodegenerative diseases, in large part because the proteins involved in such diseases behave differently than they typically do.
11. I understand that NIH is proposing to cut the indirect costs rate. If they do so, the consequences for the lifesaving research we conduct at the Laufer Center will be devastating. I believe that the Laufer Center's research could possibly save thousands of lives from the ravages of neurodegenerative diseases.
12. It is not an exaggeration to say that the true cost of the NIH's decision may be that thousands of American lives are needlessly degraded or sacrificed.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Stony Brook, New York.

/s/ *Ken A. Dill*
Ken A. Dill
SUNY Distinguished Professor of Physics and Chemistry; Affiliated Distinguished Professor in Applied Math; the Louis and Beatrice Laufer Endowed Chair of Physical and Quantitative Biology; and founding and current Director of the Laufer Center for Physical and Quantitative Biology
SUNY Stony Brook University

EXHIBIT 8

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, ATTORNEY GENERAL DANA NESSEL ON BEHALF OF THE PEOPLE OF THE STATE OF MICHIGAN, STATE OF ILLINOIS, STATE OF ARIZONA, STATE OF CALIFORNIA, STATE OF CONNECTICUT, STATE OF COLORADO, STATE OF DELAWARE, STATE OF HAWAI'I, STATE OF MAINE, STATE OF MARYLAND, STATE OF MINNESOTA, STATE OF NEW JERSEY, STATE OF NEW YORK, STATE OF NEVADA, STATE OF NEW MEXICO, STATE OF NORTH CAROLINA, STATE OF OREGON, STATE OF RHODE ISLAND, STATE OF VERMONT, STATE OF WASHINGTON, and STATE OF WISCONSIN,

Plaintiffs,

v.

NATIONAL INSTITUTES OF HEALTH; MATTHEW MEMOLI, M.D., M.S., in his official capacity as Acting Director of the National Institutes of Health; U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES; and DOROTHY FINK, in her official capacity as Acting Secretary of the U.S. Department of Health and Human Services,

Defendants.

Case No. _____

DECLARATION OF RAFAEL JAIME

Pursuant to 28 U.S.C. § 1746(2), I, Rafael Jaime, hereby declare as follows:

1. I am over the age of eighteen and competent to testify herein.

2. I am President of United Automobile, Aerospace and Agricultural Implement Workers of America, Local 4811 (UAW 4811). UAW 4811 represents 48,000 academic workers at the University of California, including at all 10 UC campuses, 5 medical centers, and Lawrence Berkeley National Lab. UAW 4811 represents 16,000 Graduate Student Researchers, 7,000 Postdoctoral Scholars, and 5,000 Academic Researchers (including Specialists and Independent Researchers). Thousands of these researchers are funded by NIH grants on a range of biomedical research projects including new cures for cancer, and new treatments for diabetes, heart disease, Alzheimer's disease, and many more.

4. UAW 4811 members are very concerned about the impact of NIH's announcement on February 7, 2025 regarding the immediate lowering of the maximum rate for indirect costs on all current and future NIH grants to a maximum of 15%. Indirect costs (also known as "overhead") fund facilities and administration that support the work of our members in many ways including funding key research support personnel, shared equipment, maintenance of facilities, utilities and other essential overhead costs for completing our research projects. For fiscal year 2024-25, the University of California campuses negotiated indirect cost rates of 56-64% and in FY 2023-24 received a total of $2.6 billion in NIH funding. A reduction of the indirect cost rate to 15% would result in the loss of hundreds of millions in NIH funding. Without this funding for facilities and administrative costs the capacity of our members to continue to do cutting edge research will be jeopardized. The training and education of the next generation of life scientists and medical researchers will be at risk. Further, clinical trials in pursuit of potentially life saving innovations, which are currently being conducted by our members may be disrupted.

5. Additionally, our members are embedded within their communities; they are tenants and home owners, parents, and neighbors. Threats to the funding that supports their research imperils their livelihood, and deprives California of economic growth. The NIH estimates that for every dollar it distributes in funding, $2.46 is generated in economic activity.

6. I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed on this day of February 9, 2025

Rafael Jaime

EXHIBIT 9

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, ATTORNEY GENERAL DANA NESSEL ON BEHALF OF THE PEOPLE OF THE STATE OF MICHIGAN, STATE OF ILLINOIS, STATE OF ARIZONA, STATE OF CALIFORNIA, STATE OF CONNECTICUT, STATE OF COLORADO, STATE OF DELAWARE, STATE OF HAWAI'I, STATE OF MAINE, STATE OF MARYLAND, STATE OF MINNESOTA, STATE OF NEW JERSEY, STATE OF NEW YORK, STATE OF NEVADA, STATE OF NEW MEXICO, STATE OF NORTH CAROLINA, STATE OF OREGON, STATE OF RHODE ISLAND, STATE OF VERMONT, STATE OF WASHINGTON, and STATE OF WISCONSIN,

Plaintiffs,

v.

NATIONAL INSTITUTES OF HEALTH; MATTHEW MEMOLI, M.D., M.S., in his official capacity as Acting Director of the National Institutes of Health; U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES; and DOROTHY FINK, in her official capacity as Acting Secretary of the U.S. Department of Health and Human Services,

Defendants.

Case No. _____

Declaration of Theresa A. Maldonado

I, Theresa A. Maldonado, hereby declare:

1. I am a resident of the State of California. Since 2020, I have been employed by the University of California (UC), Office of the President, as the systemwide Vice President for Research & Innovation. In addition to my current role, I have a Ph.D. in electrical engineering and over 30 years' academic experience.
2. As the UC system's Vice President for Research & Innovation, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by UC staff. If called as a witness, I could and would testify competently to the matters set forth below.
3. As Vice President for Research & Innovation, I lead UC researchers and administrators in research policy, funding for systemwide programs, and the innovation and entrepreneurship ecosystem. We work to build UC-wide partnerships, help shape effective policies and provide a strong voice nationally for research and innovation on behalf of UC.
4. As the systemwide leader for research and innovation, I work very closely with the Vice Chancellors for Research from each UC campus, and I am in regular contact with them to identify any issues impacting UC systemwide research, including concerns related to research funding.
5. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates* ("Notice"), which purports to immediately reduce facilities and administrative costs payments (also known as indirect costs) to 15%.

6. The UC system has 10 research-intensive campuses, six academic medical centers, 21 health professional sciences schools, multiple student health centers, and a statewide agriculture research and extension division. UC also manages three affiliated U.S. Department of Energy national laboratories, including the Lawrence Berkeley National Laboratory, the Lawrence Livermore National Laboratory, and the Los Alamos National Laboratory.
7. UC has more than 200,000 employees, making it California's third-largest employer. Its workforce purchases goods and contributes to local economies across the state. UC generates more than $80 billion in economic activity statewide.
8. The University's 21 health professional sciences schools, five NCI-designated cancer centers, and six academic medical centers are widely recognized as among the best in the nation, and they are international leaders in the education of health professionals, in research that develops new cures and treatments, and in public service that provides healthcare for all Californians regardless of ability to pay.
9. UC is one of the nation's leading research institutions, with almost 9% of all U.S. academic research being conducted by UC researchers.
10. Biomedical advancements at UC include the first radiation treatment for cancer, research contributing to the first flu vaccine, the discovery of the role of LDL and HDL cholesterol in heart disease, the invention of modern gene editing, and much more.
11. UC's budget relies on federal funding for its research mission. The research mission at UC includes, but is not limited to, allocated funding for staffing, clinical trials, dissemination of results, public outreach, teaching and training students and others, equipment, and numerous other activities to fulfill the research mission and serve the people of California and the United States.

12. Federal funds are UC's single most important source of support for its research, accounting for more than half of UC's total research awards.

13. In FY 2023, the total amount of federal research awards to UC was over $3 billion.

14. NIH research funding supports the United States' scientific competitiveness worldwide and enables the US to be a global innovation leader. NIH research funding has led to scientific breakthroughs that have improved human health, including new treatments for cancer and diabetes, and declining death rates for heart attack and stroke.

15. Recovering costs of research is essential to maintain the operations of a research university like UC. To perform research that is sponsored by federal agencies, UC incurs a variety of other significant costs that it would not otherwise incur. Facilities and administrative cost rates apply to federally-sponsored research, providing a means of recovering some, but not all, of the costs incurred in the conduct of externally sponsored research that are shared across a large number of projects as well as other functions of the university. They include things such as the maintenance of sophisticated, high-tech laboratories designed for cutting-edge federally sponsored research, secured cyberinfrastructure and data repositories, utilities such as light and heat, telecommunications, hazardous waste disposal, and the infrastructure necessary to comply with a broad range of legal, regulatory, and reporting requirements. These resources not only support the infrastructure and buildings that house pioneering research teams, but also the personnel who assure the safety of adults and children enrolling in clinical trials for cancer and chronic disease, the ethics teams that assure those trials are done safely, and the data and privacy teams that protect research subjects' personal data.

16. In FY 2023, UC received a total of over $2 billion in NIH contract and grant funding. A significant portion of that funding is derived from facilities and administrative cost

reimbursements, which are set at a higher negotiated rate than set forth in the NIH Notice. UC is likely facing a loss of hundreds of millions of dollars annually in facilities and administrative cost recovery as a result of the NIH Notice. The loss of facilities and administrative cost reimbursements, especially at this level, will have an immediate deleterious impact on the success of the research projects and our ability to maintain the same level of staffing critical to support those research projects.

17. Research funding is typically awarded through competitive grants processes, meaning that the annual research budget varies from year to year and is dependent on the success of UC's researchers in these competitions. Federally supported research comes to UC campuses in a combination of both single- and multi-year awards. NIH awards are typically multi-year projects. UC campuses receive and expend hundreds of millions of dollars annually in multi-year awards for their projects, centers, and institutes, and can proceed with establishing budget estimates for planning purposes in reliance on the facilities and administrative cost recovery rates periodically negotiated between individual campuses and the federal government (the Department of Health and Human Services) that set rates for three to five years.

18. NIH promotes medical research, education, training, and practice at UC and other universities through a strategic combination of funding for many individual research projects, as well as support for a few very large, long-term research programs and centers that involve multiple institutions through subawards. Program awards, unlike the thousands of individual investigator awards to UC from NIH, may receive continuous funding for periods of over five years before NIH again opens the program to competitive renewal. Some of these

programs put UC in a grant management role, redistributing NIH's funding through subawards to other institutions nationwide as well as to UC researchers.

19. In developing its annual budget, UC did so with the expectation that it would receive the substantially higher facilities and administrative cost recovery rates that had been negotiated and memorialized in a contract with the Department of Health and Human Services through the designated legal process. The NIH Notice's sudden reduction in anticipated federal funds will cause budgetary and operational chaos that will have an immediate negative impact on the research projects and programs.

20. The NIH Notice creates confusion and uncertainty for UC and the programs we oversee. The reduction in facilities and administrative costs ordered by the NIH Notice will leave gaping holes in the budgets that support the facilities and staff where UC research occurs and will stop us from serving and meeting some of our critical missions, including education, patient care, and research.

21. On an annual basis, the federal government is the largest single sponsor of UC's research enterprise. Because of the cap created by the NIH Notice, many individuals (including faculty, staff, and students), programs, and initiatives receiving federal funding almost certainly would be forced to significantly scale back or halt their research. This outcome will be potentially devastating to the research projects, to the training of new medical personnel, and to the University's research enterprise, regardless of discipline.

22. The reduction of federal funding to the UCs as set forth in the NIH Notice would be devastating for the system. It would result in broad reduction of services, including impact on education, delivery of care to patients, and research.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Oakland, California.

Theresa A Maldonado

Theresa A. Maldonado, Ph.D., P.E.
Vice President for Research & Innovation
University of California, Office of the President

EXHIBIT 10

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al., Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH, et al., Defendants.	Case No. _____

Declaration of Cassandra Moseley

I, Cassandra Moseley, hereby declare:

1. I am the Vice President for Research at Colorado State University ("CSU"), a position I have held since 2024. As Vice President for Research, I have oversight of the federally sponsored research portfolio at CSU, including the grants management and sponsored project compliance functions. Prior to holding this position, I held multiple administrative and faculty roles, including interim vice president for research and innovation at the University of Oregon
2. As the Vice President for Research, I have personal knowledge of the matters set forth below and/or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants*

Policy Statement: Indirect Cost Rates, which purports to immediately reduce indirect costs reimbursements to 15%.

4. CSU is Colorado's land grant research university. As a comprehensive research institution, CSU's research and research impacts are broad, spanning agricultural sciences, engineering, public health, veterinary medicine, and natural resources. CSU has a robust NIH-funded research portfolio, including public health, veterinary translational medicine, infectious disease, prion-related diseases, and cancer research. This research is supported by approximately $203.3 million from the NIH for grants with active project periods as of 2/10/2025.
5. CSU has a Negotiated Indirect Cost Rate Agreement ("NICRA") with the Department of Health and Human Services, effective as of 09/29/2022. The current Indirect Cost ("IDC") Rate in CSU's NICRA is 54% for On Campus Organized Research.
6. CSU's total blended IDC rate for NIH funded grants with active project periods as of 2/10/2025 is 45.3%.
7. NIH's reduction of CSU's IDC rate for grants will eliminate approximately $4.2 million in funding annually that CSU uses to support its research programs. The reduction of these reimbursements will immediately impact CSU's ability to draw critical funds essential to its ability to perform research. These funds are used to pay actual expenses associated with conducting research, such as: facilities upkeep and maintenance; sponsored program administration and compliance (e.g., human subjects protections, animal welfare, biosafety, select agent control, and research ethics and integrity, responsible conduct of research); interest on research facilities and library services. CSU's NIH-funded research awards were budgeted and obligated to include indirect costs, and reduction of reimbursement of these

facilities and administrative costs could result in the institution being unable to continue to perform critical research.

8. CSU next anticipates drawing funds on or around 02/18/2025 for up to 232 open NIH grants. Abruptly changing the facilities and administration reimbursement rate would delay our regularly scheduled draw as time would be needed to make the modifications necessary to draw according to the new guidance. More critically, once the university can draw, the reduced IDC rate will have wide-ranging impacts on CSU, including negatively effecting the financial sustainability of NIH-funded research and imperiling the university's ability to continue this critical biomedical research and discovery. CSU's NIH-funding enables research that contributes to foundational understandings and innovative discoveries that address pressing health challenges facing the American people, including infectious diseases, neurogenerative diseases, mental health, and cancer.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Fort Collins, Colorado.

Cassandra Moseley

Cassandra Moseley
Vice President for Research
Colorado State University

EXHIBIT 11

UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF MASACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al., Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH, et al., Defendants.	Case No. _____

Declaration of Donald M. Elliman, Jr.

I, Donald M. Elliman, Jr. hereby declare:

1. I am the Chancellor for the University of Colorado Anschutz Medical Campus (AMC), a position I have held since 2012. As Chancellor, I am the Chief Executive Officer and have oversight of all academic, clinical, research, fiscal and administrative duties of the AMC.
2. As the Chancellor, I have personal knowledge of the matters set forth below or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates,* which purports to immediately reduce indirect costs payments to 15%.

4. The AMC is the state's only academic medical research campus. From our academic colleges to our research institutes, NIH is our top federal sponsor. The AMC supports more than 1,000 clinical trials with more than 14,000 enrollments in research studies last year in a broad array of investigations across the health spectrum. Clinical trials allow patients the opportunity to join investigations of the latest innovations in human health. This includes new cancer therapies, studies of novel cardiovascular devices, and new approaches for Alzheimer's disease among many others. Some recent research highlights include:

Advancing Mental Health Breakthroughs: Scientists at AMC are on the forefront of interdisciplinary research to help address the mental health crisis. Recent research highlights include groundbreaking clinical trials that are testing the effectiveness of deep brain stimulation—a novel procedure that implants electrodes into the brain as a treatment for OCD and schizophrenia; AMC scientists are studying the underlying causes of depression and anxiety, both genetic and environmental, and how to reduce risk factors across the lifespan.

Delivering New Cancer Cures: The AMC is home to the University of Colorado Cancer Center, a world leader in pioneering more effective and personalized cancer treatments that are giving renewed hope to cancer patients. Recent research highlights include: home to leading cellular therapy scientists and a state-of-the-art manufacturing facility, the Gates Institute at AMC is advancing cutting-edge CAR T-cell therapies that are revolutionizing the way we treat leukemia, lymphoma and other cancers—often with fewer side effects than chemotherapy; Basic scientists at AMC are making significant progress in understanding the cellular mechanisms that drive cancer growth, helping to unlock new treatment pathways and cures.

Improving Military and Veteran Health: AMC is home to renowned researchers on trauma care, brain injuries and PTSD. Today, our researchers are using their expertise to help inform caregivers and military leaders on combat-related injuries, surgical trauma techniques, mental health interventions and more. Recent research highlights include: an AMC team won the 2023 Military Health System Research Symposium research team award for their significant contributions to military medicine. The SAVE O-2 team is studying how much oxygen is needed for critically injured patients, which could reshape military medical supply logistics; Through the Firearm Injury Prevention Initiative, researchers are leading evidence-based interventions to help reduce suicide rates among veterans and active military, including a "Lock to Live" program that promotes safe gun storage for those in crisis.

Transforming Diabetes Care: AMC is nationally recognized for its novel research into diabetes detection, causes and prevention, as well as its integrated approach to incorporating new treatments directly into patient care. Researchers are working to reduce diabetes by studying the key drivers of obesity and metabolic disease, as well as the most effective interventions to help patients to live healthier lives.

5. This research is supported by annual awards of $360 million from the NIH in Fiscal Year 2024.
6. The AMC has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH, effective as of 5/11/2023. The Indirect Cost ("IDC") Rate in the AMC NICRA is 56%.
7. AMC's total effective IDC rate, calculated as the average of active awards, for NIH funding is 34.2%.
8. NIH's reduction of the AMC's IDC rate[s] will eliminate approximately $74 million in annual funding that the AMC uses to support its research programs. The loss of these funds will immediately impact the AMC's ability to draw critical funds used to pay expenses

associated with maintaining our critical research infrastructure and support. IDC funds on the AMC campus are critical to providing support for related personnel and other direct research infrastructure and support. A large portion of IDC is used to support the robust facilities provided by AMC to complete our research programs and objectives.

9. The loss of IDC funds will cause partial elimination of clinical trial activity. AMC supports over 1,000 clinical trials with more than 14,000 enrollments in research studies last year.

10. IDC funds on AMC are essential in supporting the research mission, from basic scientific discovery to pre-clinical investigations, to clinical trials to population health. This change for NIH awards would potentially cause a reduction of 47.5% of our total campus IDC. The loss of these funds will delay or halt the hiring of world-class researchers. IDC also funds existing debt service for controlled maintenance. The drastic cuts to NIH F&A will bring the Institute's research and community-based programs to a virtual standstill due to the loss of shared administrative staff and the specialized computing infrastructure essential for the Institute's efforts.

11. The AMC next anticipates to draw funds on or around Monday, February 10, 2025. At that time, the reduced IDC rate will impact the AMC in the following ways:

    a. Potential hiring freezes, furloughs or layoffs of university faculty, staff and student hourly positions.

    b. Potential elimination of clinical trial activity.

    c. Reductions to planned deferred maintenance projects.

    d. Reduction or elimination of planned investments in institutional financial aid.

    e. Reduction or elimination of planned compensation increases for faculty and staff.

    f. Reduced programmatic offerings.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Aurora Colorado.

DocuSigned by:
Donald Elliman
63BDE13B7E47435...

Donald M. Elliman, Jr.
Chancellor
University of Colorado Anschutz Medical Campus (AMC)

EXHIBIT 12

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al., Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH, et al., Defendants.	Case No. _____

Declaration of Justin Schwart

I, Justin Schwartz, hereby declare:

1. I am the Chancellor for the University of Colorado Boulder, a position I have held since July 2024. As Chancellor, I am the Chief Executive Officer and have oversight of all academic, research, fiscal and administrative duties of the campus. Prior to holding this position, I was Executive Vice President and Provost at The Pennsylvania State University.
2. As the Chancellor, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates,* which purports to immediately reduce indirect costs payments to 15%.

4. The University of Colorado is Colorado's flagship university. From our academic colleges to our research institutes, NIH is one of the top federal sponsors of the Boulder campus, with annual awards of $77.9 million from NIH in fiscal year 2024. NIH funding supports research in: The **BioFrontiers Institute**, which has biomedical research initiatives in regenerative medicine, developing new biomaterials for restoring tissues to healthy states; degenerative disease, understanding the process of neurological and muscular degeneration with the goal of developing new therapies; pathogens, understanding infectious agents and how to mitigate their impact; computational biology, taking advantage of large datasets to understand biology; and Downs Syndrome. Research in the **College of Engineering and Applied Science** is actively advancing development and novel applications of technologies to health sciences. NIH-funded research includes breakthroughs in medical procedures, medical implant longevity, pharmaceutical developments, circulation and vascular therapies, design of tools for the diagnosis and prevention of movement disorders, interventions for neuromuscular rehabilitation, advances in optogenetic imaging with miniature microscopes, and musculoskeletal repair and regeneration. The **Institute of Behavioral Science** (IBS) is a national leader in interdisciplinary social and behavioral science focused on pressing societal challenges. At IBS, NIH funding fuels research essential to improving health and well-being by understanding cognitive decline, reducing substance abuse, improving access to health care, reducing crime and violence, enhancing resilience and response to natural disasters, and more. The **College of Arts and Sciences, Natural Sciences Division** conducts world-class research that increases our understanding and ability to promote human health and well-being. NIH funds support research to prevent and/or treat diseases and conditions such as cancer, cardiovascular disease, neurodegeneration, infectious diseases, addiction and other

mental illnesses, brain and spinal cord injury, loss of limbs, trauma, chronic stress, and disruption of sleep and circadian physiology. The **Institute for Behavioral enetics** (IBG) is dedicated to understanding the genetic underpinnings of complex behaviors and disorders, including Alzheimer's disease, addiction, and mental health conditions. Its work integrates both human and animal models to unravel the genetic and environmental contributions to these critical health challenges. Through large-scale genome-wide association studies (GWAS), molecular genetic approaches, and behavioral analyses, IBG's research has played a role in identifying genetic risk factors for neurodegenerative diseases and substance use disorders, which inform potential therapeutic targets. Indirect costs for this and other NIH-funded research at the University of Colorado Boulder include infrastructure, equipment, core research facilities, staff to manage funds and meet federal requirements, and the maintenance of safe working conditions. For example, the proposed NIH cap on indirect costs at 15% would result in an estimated 74% reduction in IBG's total budget, likely forcing IBG to essentially cease operations and thus halting the groundbreaking research for which it is internationally recognized. Much of the research in these examples also provides an important training ground for the next generation of investigators (graduate students and postdoctoral scholars) committed to advancing new knowledge.

5. The University of Colorado Boulder has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH, effective as of 7/1/2021. The Indirect Cost ("IDC") Rate in the University of Colorado Boulder's NICRA is 56.5%.
6. University of Colorado Boulder's total blended IDC rate, calculated as the average IDC rate of active awards, for NIH funding is 46.7%.

7. NIH's reduction of the University of Colorado Boulder's IDC rate will eliminate approximately $11.7 million based on fiscal year 2024 expenditures that the University of Colorado Boulder uses to support its research programs. The loss of these funds will immediately impact the University of Colorado Boulder's ability to draw critical funds used to pay expenses associated with maintaining our critical research infrastructure and support. IDC funds on the Boulder campus are critical to providing support for payroll processing and other direct employee support. The loss of these funds will delay or halt hiring, as well as reduce our ability to provide employee services for payroll and benefits. A large portion of IDC is used to support the robust facilities provided by the University of Colorado Boulder to complete our research programs and objectives. This loss of IDC will cause the immediate halt to research building renovation and rehabilitation and force our campus to eliminate building projects that are intended to enhance our research capabilities. Additionally, we anticipate the NIH reduction may require us to limit facility operations and jeopardize our ability to meet institutional obligations.
8. IDC funds on the Boulder campus are a critical component of supporting the research mission. This change for NIH awards would cause a reduction of approximately 10% to our total campus IDC. In addition to the impacts listed in 7 above, some community-based programs will be jeopardized. For example, the **Institute of Behavioral Science** houses a wide variety of community-based programs, many embedded in schools supporting the health and well-being of children and adolescents. The drastic cuts to NIH IDC will bring IBS's research and community-based programs to a virtual standstill due to the loss of shared administrative staff and the specialized computing infrastructure essential for the Institute's efforts.

9. The University of Colorado Boulder next anticipates drawing funds on or around Monday, February 17, 2025. At that time, the reduced IDC rate will impact the University of Colorado in the following ways:
    a. Potential hiring freezes, furloughs or layoffs of university faculty, staff and student hourly positions.
    b. Reductions to planned deferred maintenance projects.
    c. Across-the-board budget cuts to meet necessary debt service obligations.
    d. Reduction or elimination of planned investments in institutional financial aid.
    e. Reduction or elimination of planned compensation increases for faculty and staff.
    f. Reduced programmatic offerings.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February 2025, in Boulder Colorado.

Signed by:
Justin Schwartz
F3C9428C87DC41C...

Dr. Justin Schwartz

Chancellor

University of Colorado Boulder

EXHIBIT 13

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al., Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH, et al., Defendants.	Case No. _____

Declaration of The University of Connecticut and The University of Connecticut Health Center

I, Dr. Pamir Alpay, hereby declare:

1. I am the Vice President for Research, Innovation, and Entrepreneurship ("VPRIE") for the University of Connecticut ("UConn"), a position I have held since 2022. As VPRIE, I oversee research and other sponsored activities at UConn and the University of Connecticut Health Center ("UCH"). Prior to holding this position, I was Executive Director of the Innovation and Partnership Building at UConn Tech Park, Associate Dean for Research in UConn's College of Engineering, and full professor in the Department of Materials Science and Engineering. I am a Board of Trustees Distinguished Professor of Materials Science and Engineering and Physics.
2. As the VPRIE, I have personal knowledge of the matters set forth below or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants*

Policy Statement: Indirect Cost Rates, which purports to immediately reduce indirect costs payments to 15%.

4. UConn is Connecticut's public flagship research university and UCH is Connecticut's only public academic medical center. Active NIH-funded research initiatives at UConn and UCH include, but are not limited to, the following:

- Improving physical and cognitive function in aging;
- Nuclear magnetic resonance (NMR) technology for the diagnosis of a variety of diseases, including cardiovascular disease, preventable causes for newborn death, cancer, and chronic kidney disease;
- Improving outcomes in people with autism;
- Understanding neural mechanisms for language and reading, including in individuals with dyslexia;
- Understanding language acquisition in deaf children;
- Home-based interventions to improve reading;
- Alcohol and opioid addiction;
- Prevention and care for HIV;
- Suicide risk identification and prevention;
- Understanding impact of stress during pregnancy;
- Mind-body interventions to improve emotional well-being;
- Treatments for leading causes of death and disability in the US, including cancer, cardio-metabolic diseases, obesity, Alzheimer's disease, substance use, influenza, depression and substance use/dependence;

- Precision medicine approach in treating cardiovascular conditions and cancer based on genomic medicine;
- Treatments for conditions impacting quality of life, such as chronic low back pain, bone and muscle injuries, and temporomandibular ("jaw") disorders;
- Treatments for rare diseases and genetic disorders with significant impact on health, including sickle cell disease, glycogen storage, mitochondrial disorders, Rett syndrome, and Prader-Willi syndrome;
- Prevention of emerging tickborne diseases; and
- Muscle and bone regeneration.

These research initiatives are supported by $620,648,927 (UConn: $249,500,528; UCH: $371,148,399) in active awards from the NIH.

5. NIH is an agency within the U.S. Department of Health and Human Services ("DHHS"). UConn has a Negotiated Indirect Cost Rate Agreement ("NICRA") with DHHS, effective as of September 27, 2024. The current Indirect Cost ("IDC") Rate in UConn's NICRA for on-campus research is 61%. UCH has a Negotiated Indirect Cost Rate Agreement ("NICRA") with DHHS, effective as of March 29, 2022. The current IDC Rate in UCH's NICRA for on-campus research is 66.5%. The DHHS is the federal cognizant agency designated to negotiate, approve, oversee, and coordinate the NICRA for UConn and UCH in connection with all NIH awards.
6. The blended IDC rate for NIH funding across UConn and UCH was 42.73% for fiscal year 2024.
7. NIH's reduction of IDC rates will eliminate approximately $35M annually in funding that is used to support our research programs. The loss of these funds will immediately impact

UConn's and UCH's ability to draw funds used to pay for, among other things, maintaining research facilities and supporting administrative functions that ensure compliance with NIH rules and regulations, which are designed to ensure research is conducted safely and lawfully.

8. UConn and UCH clinical trials funded by NIH conduct research on common medical conditions (cardiac, infectious diseases, behavioral disorders, etc.) as well as very rare conditions (e.g., sickle cell anemia, glycogen storage disease) in pursuit of developing lifesaving and/or life extending interventions. This research may involve new or novel medications or devices, surgical procedures, and/or behavioral interventions, and may benefit individuals of all ages. These clinical trials utilize a shared infrastructure, which is partially funded by indirect costs, and is necessary to meet regulatory requirements and provide a safe environment for human subjects participating in clinical trials. Such infrasturcture includes shared services, such as patient recruitment and screening, investigational drug administration, sample processing, testing, and tracking of adverse events. Costs incurred in the clinical trial infrastructure may include maintaining exam/procedure rooms, laboratory facilities, necessary equipment (e.g., beds, ventilators, etc.), and staff. Cuts to the IDCs received by UConn and UCH will put the continued operation of such shared infrastructure in jeopardy.

9. UConn and UCH have made investments in their research infrastructure, relying in part on the continuity of their current funding arrangements with NIH, including the existing IDC rates in the NICRAs. A reduction of indirect cost rates to 15% will create a funding gap of $35M annually. The cut will create a burden on UConn and UCH as many of these costs are unavoidable and committed (such as the facility cost of a laboratory) to conduct NIH research. Such reduction may result in jobs loss.

10. UConn and UCH anticipate their next draw down of NIH funds on or around February 17, 2025. At that time, the reduced IDC rate will impact UConn and UCH in the following ways:

    a. Collectively, UConn and UCH anticipate this will reduce its draw to recover these costs by about $673,000 per week.

    b. UConn and UCH's fiscal position and cash balances will be negatively impacted and may result in insufficient cash balances to meet obligations.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February 2025, in Storrs, CT.

Dr. Pamir Alpay
Vice President for Research, Innovation and Entrepreneurship
University of Connecticut

EXHIBIT 14

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, ET AL., Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH, ET AL., Defendants.	Case No. _____

DECLARATION OF MICHAEL C. CRAIR

Pursuant to 28 U.S.C. § 1746, I, Michael C. Crair, declare as follows:

1. I am the Vice Provost for Research at Yale University ("Yale"), a position I have held since 2020. I am also William Ziegler III Professor of Neuroscience and Professor of Ophthalmology and Visual Science at Yale. I have been authorized and designated by Yale to make this declaration on Yale's behalf in support of Plaintiffs' Complaint and Motion for a Temporary Restraining Order

2. As Vice Provost for Research at Yale, I have personal knowledge of the contents of this declaration, or have knowledge of the matters based on my review of information and records gathered by Yale personnel, and could testify thereto.

3. Yale is an educational institution organized and existing under and by virtue of a charter granted by the General Assembly of the Colony and State of Connecticut, and its campus is based in New Haven, Connecticut.

4. As of June 30, 2024, Yale had 2,264 NIH awards. Based on Fiscal Year 2024 income, Yale estimates that cutting the NIH Facilities & Administration ("F&A") rate to 15

percent would result in an annual loss of approximately $165 million in F&A cost reimbursements on Yale NIH awards.

5. Cutting the NIH F&A rate to 15 percent would directly impact ongoing collaborations between Yale and state institutions, including public universities. Yale and the University of Connecticut have collaborated on several significant research programs, mutually benefiting each institution and the broader state of Connecticut. There are more than 40 grant-funded research collaborations between Yale and the University of Connecticut, ranging in topic areas from investigation into the causes and treatments of autism to quantum materials to vascular contributions to dementia, totaling at least $24 million in collaborative research funding. Yale and the University of Connecticut are also collaborating with the City of New Haven and several regional academic institutions and real estate developers on the development of an Innovation Cluster in downtown New Haven. This project leverages state and local government funds, as well as contributions from academic partners and real estate developers, to build out an innovation ecosystem in Biotechnology, AI and Quantum Technologies, areas of exceptional research strength at Yale and the University of Connecticut that are ripe for building commercial spinoffs that benefit the New Haven and broader state regional economies. Yale's investments in these collaborations are enabled by federal research agencies continuing to cover the federal government's negotiated share of F&A costs.

6. A reduction in the F&A rate to 15 percent would imperil the viability of clinical trials to establish the safety and efficacy of new treatments. Yale currently has approximately 500 clinical trials underway, including 280 on therapies related to cancer, 80 involving mental health and behavioral care, and 50 related to heart disease. Yale clinical trials involve more than 38,000 total patients, with nearly 5,200 currently enrolled in therapeutic trials. Clinical trials

require considerable administrative support in patient recruitment as well as oversight of the safety of research volunteers. Yale is fortunate to have an NIH Clinical Translational Science Award, which provides training and mentorship to assist investigators in developing expertise in clinical research. The university supplements the NIH funding, and if the 15-percent cap were imposed, it would require Yale to reconsider allocation of institutional resources that could diminish the range of clinical trials at Yale.

7. A cut in NIH's F&A rate to 15 percent would have dramatic impacts on the economies of New Haven and Connecticut. Yale is New Haven's largest employer with nearly 20,000 faculty and staff. About 6,000 of them live in New Haven. As a result, any reduction in headcount at Yale would severely damage the local economy. Furthermore, without indirect cost recovery, much direct funded research could be at risk due to the potential loss of necessary infrastructure. This would have broader economic impacts on the local economy, including the many vendors in the New Haven region and across Connecticut who provide goods and services in support of Yale's research enterprise. Such a cut would also impact entrepreneurial activity generated through Yale innovations. In Fiscal Year 2024 alone, Yale investigators launched 14 new companies based on Yale inventions, including multiple bioscience companies. This is on top of numerous licenses of Yale inventions to existing companies, some of which are based in Connecticut.

8. An NIH indirect cap would be particularly detrimental to the viability and growth of the bioscience industry in the Greater New Haven region. There are about 65 Yale spin-out biotech companies in the New Haven area. These companies have prompted the construction of 1.7 million square feet of laboratory and office space, which has transformed downtown New Haven and its economy. In the future, there would be far fewer bioscience companies in New

Haven, which are a key step in bringing discoveries from the lab to patients, if a 15-percent NIH F&A cap were imposed.

9. The impact would extend to the broader economy of Connecticut. By one estimate, in 2023, NIH awards in Connecticut supported over 6,600 jobs, with each $1 million spent on NIH awards in Connecticut generating an estimated 7.6 jobs. https://www.unitedformedicalresearch.org/wp-content/uploads/2024/03/UMR-NIHs-Role-in-Sustaining-the-US-Economy-2024-Update.pdf. The total economic impact of NIH awards in Connecticut in 2023 was estimated at nearly $1.68 billion. *Id.* By these measures, cutting the NIH F&A rate to 15 percent could lead to the loss of hundreds of Connecticut jobs and hundreds of millions of dollars in economic losses to the state's economy.

10. Beyond the State of Connecticut, these caps would have significant broader impacts on the search for cures, preparedness for health emergencies, and the United States' role as the leader in biomedical research and innovation in health care. It is estimated that universities perform 45% of all the fundamental research conducted in the United States. The National Science Foundation has reported that two-thirds of the research papers cited in U.S. patent applications were written by faculty. Hindering the productivity of faculty would impair another channel for knowledge transfer that supports innovation in industry.

11. This will translate into tangible delays in innumerable research programs that have the potential to dramatically improve health. Inventions discovered by Yale faculty have led to 36 drugs in preclinical and clinical testing, and eight FDA-approved drugs that are available to patients. Yale research has also resulted in seven medical devices in testing and 12 marketed devices.

12. Yale research has contributed to helping to alleviate some of America's most pressing health challenges. For example, Yale is at the forefront of diabetes research. The first closed loop implantable pumps were developed at Yale. Yale researchers led the recent development of immune therapy (teplizumab) to delay dramatically the onset of Type 1 diabetes in children at risk for the disease. Yale researchers in immunobiology discovered the innate immune system and have helped to define how the immune system contributes to disease. This has wide applications, including contributing to the discovery of the basic mechanisms underlying long COVID. Yale's work in basic and clinical neuroscience led to the development of ketamine to treat refractory depression, the development of the first therapy to slow the progression of Alzheimer's disease, and a genetically-directed therapy for Parkinsonism. Advances like these would be impeded if NIH no longer accepts the negotiated F&A rates, to the detriment of Connecticut and the United States as a whole.

I declare under penalty of perjury that the foregoing is true and correct. Executed this ninth day of February, 2025, in New Haven, Connecticut.

02/09/2025

Michael C. Crair

EXHIBIT 15

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al.,

Plaintiffs,

v.

NATIONAL INSTITUTES OF HEALTH, et al.,

Defendants.

Case No. _____

Declaration of Dr. Tony Allen

I, Dr. Tony Allen, hereby declare:

1. I am the President of Delaware State University, a position I have held since January 2022. As President, I have oversight of Delaware State University. Prior to holding this position, I served as the University's President.
2. As the President, I have knowledge of the matters based on my review of information based upon the records gathered by my staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates,* which purports to immediately reduce indirect costs payments to 15%.

4 Delaware State University is Delaware's emerging research university, with a strong and growing portfolio of biomedical research that includes: investigations into the cellular mechanisms of neurodegenerative diseases such as Alzheimer's and Parkinson's disease; development of new AI tools for analysis of medical imaging to allow faster, more accurate

diagnosis of diseases of aging; investigations of the biological basis for disparities in triple negative breast cancer, and the development of a personalized immunotherapeutic approach to treat it; and many more. This research is currently supported by over $9.3 million in active awards from the NIH.

5. Delaware State University (DSU) has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH, effective as of 9/11/2024. The Indirect Cost ("IDC") Rate in DSU's NICRA is 46% for on-campus work and 26% for work off campus.
6. NIH's reduction of DSU'S IDC rate will eliminate approximately $1.4 million year in NIH funding that DSU uses to support its biomedical research programs. The loss of these funds will immediately impact DSU's ability to draw critical funds used to pay expenses associated with research, including salaries of research support personnel, stipends for doctoral students, maintenance of facilities, and other infrastructure supporting research.
7. In particular, the loss of these funds will necessitate laying-off three or more research support personnel, and reductions in or elimination of stipends for institutionally-supported doctoral students in DSU's Neuroscience PhD program, the only such program offered at an Historically- Black university.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Dover, DE 19901

DocuSigned by:
2/9/2025
B0EC07FFCF27444...

Name
Tony Allen, PhD.
Delaware State University

EXHIBIT 16

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al.,

Plaintiffs,

v.

NATIONAL INSTITUTES OF HEALTH, et al.,

Defendants.

Case No. _____

Declaration of Miguel Garcia-Diaz

I, Dr. Miguel Garcia-Diaz, hereby declare:

1. I am the University of Delaware Vice President for Research, Scholarship, and Innovation, a position I have held since May 1, 2024. As Vice President for Research, Scholarship, and Innovation, I have oversight of all research and scholarship activities taking place at the University, including all research funded by the U.S. Department of Health and Human Services. Prior to holding this position, I was a Professor of Pharmacological Sciences and interim Vice President for Research at Stony Brook University.
2. As the University of Delaware Vice President for Research, Scholarship, and Innovation, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates*, which purports to immediately reduce indirect costs payments to 15%.

4. The University of Delaware is Delaware's flagship research university. The University harbors many research initiatives dedicated to advancing human health. University researchers perform cutting-edge research in critical areas, including cardiovascular health, neurological diseases, aging, rehabilitation, child development, nutrition, metabolism, and biopharmaceutical manufacturing. Importantly, it supports crucial infrastructure for biomedical and clinical research in the State of Delaware, one of three States without a medical school. This research is supported by over $50M in annual funds from the NIH.
5. The University of Delaware has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH, effective as of June 21, 2022. The Indirect Cost ("IDC") Rate in the University of Delaware NICRA is 60% for on-campus organized research. The University of Delaware also has negotiated rates for off-campus organized research, organized research related to the College of Agriculture, and instruction.
6. NIH's reduction of University of Delaware's IDC Rates will result in a loss of approximately $12M in funding that University of Delaware needs to support its research programs. The loss of these funds will immediately impact and undermine the University of Delaware's ability to support its research programs and meet critical obligations associated with maintaining its research facilities, servicing debt, covering payroll for associated research compliance and facilities personnel, and maintaining administrative resources dedicated to research compliance.
7. The University of Delaware also plays a critical role in supporting clinical trials in Delaware. Indirect cost payments are essential for maintaining the infrastructure, personnel, and secure systems necessary to recruit participants, protect privacy, and ensure compliance with legal and federal regulations. The negotiated IDC Rate was relied upon by the University in its

strategic planning, including hiring of research faculty and staff and decisions around its core facilities and laboratories.

8. IDC funds are essential to cover the critical and necessary infrastructure and administrative costs associated with performing research. These costs are not optional; they are fundamental to maintaining the facilities and systems necessary for federally sponsored research. A reduction in the already negotiated and contracted University IDC Rate, will have immediate and far-reaching consequences, destabilizing the University's ability to conduct essential research.

9. University of Delaware next anticipates drawing funds on or around Monday, February 10, 2025. As a result, the reduced IDC Rate will have an immediate impact on the University. The University's liquidity is dependent on careful planning and budgeting, ensuring that expenses and revenue sources align. The University is already subject to a delay in reimbursement of NIH expenses of 30-45 days, and the IDC Rate cut will further impact the University's liquidity. This unexpected financial pressure threatens the University's ability to effectively plan and execute its research operations and potentially disrupts the ongoing success of the institution as a whole.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February 2025, in Newark, Delaware.

Dr. Miguel Garcia-Diaz

Vice President for Research, Scholarship,

and Innovation

University of Delaware

EXHIBIT 17

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al., Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH, et al., Defendants.	Civil Action No. _____

Declaration of Dr. Gireesh Gupchup

I, Gireesh Gupchup, hereby declare:

1. The Board of Trustees of Southern Illinois University (SIU Board) is a body politic and corporate created by Illinois statute (110 ILCS 520/0.01 *et seq.*). The SIU Board governs the Southern Illinois University System (SIU System), which consists of Southern Illinois University Carbondale (SIUC), Southern Illinois University Edwardsville (SIUE), and the Southern Illinois University School of Medicine (SOM).
2. I am the SIU System Vice President for Academic Innovation, Planning and Partnerships, a position I have held since 2020. As the System Vice President for Academic Innovation, Planning and Partnerships, I regularly work with the chief research officers on the SIU System campuses (SIUC, SIUE, and SOM). Prior to holding this position, I was Director of University-Community Relations and Dean of the School of Pharmacy at Southern Illinois University Edwardsville.

3. As the SIU System Vice President for Academic Innovation, Planning and Partnerships, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by university staff.
4. I am providing this declaration to explain certain impacts of National Institutes of Health (NIH) Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates,* which purports to immediately reduce indirect costs payments to 15%.
5. Through its campuses, the SIU System comprises one of Illinois' premier research universities. The SIU System research enterprise includes the discovery of treatments for cancer, neurogenerative disorders such as Alzheimer's disease and Parkinson's disease, and diabetes; development and teaching of curricula to increase the pipeline of American students to enter science, technology, engineering, and mathematics (STEM) related fields, among other cutting edge areas. This research has been supported by approximately $20.2M in currently active awards from the NIH.
6. The Southern Illinois University System campuses have a Negotiated Indirect Cost Rate Agreements (NICRA) with NIH. The Indirect Cost (IDC) Rate in the NICRA for SIUC and SOM is 48.5%. The IDC Rate in the SIUE NICRA is 44.5%.
7. NIH's reduction of the SIU System's IDC Rates would eliminate approximately $4.5M in funding that the SIU System uses to support its research programs. The loss of these funds will immediately impact the SIU System's ability to draw critical funds used to pay expenses associated with research. Every area of the SIU System's research enterprise will be immediately impacted, as IDC is distributed across lab and equipment maintenance, researcher support for investigation and presentation opportunities, research safety protocols,

student researcher development, and broad infrastructure support. Significantly reduced IDC negatively impacts every area of university research, on every draw to which the new rate would apply.

8. IDC is used for support of staff, students, and facilities through payroll and required upkeep and maintenance. A loss of these funds would impact the SIU System support of technical staff that run and support lab facilities, as well as support for faculty and graduate student professional development, enhancement of research skills including internal research competitions and workshops to improve competitiveness for external funding opportunities, and support of graduate students who work in research labs and research centers. Additionally, these dollars support innovative research developments through purchase of licenses and permits such as species research permits, etc.

9. A loss of IDC would impact the ability of start-up research projects to establish labs for new faculty hires (and, consequently, the ability to hire such faculty), as well as updates of essential safety tools and equipment required to meet safety protocols, including work with biohazardous materials, and work that requires safe disposal of hazardous waste. Additional impacts would be seen through the inability to perform renovations, upgrades, repairs of existing space, as well as purchases of modern lab equipment and other research and tools (such as consumables including gases, chemicals, and the like) needed to ensure the ability to complete research and maintain high level practices in fields including biology, chemistry, engineering, environmental science, nursing, pharmacy, among others. Lastly, funding reductions would impact assurance of research compliance practices including Health Insurance Portability and Accountability Act (HIPAA) compliance, institutional review board (IRB) compliance through Collaborative Institutional Training Initiative (CITI)

trainings, Institutional Animal Care and Use Committee (IACUC) memberships, veterinary training requirements, and the like.

10. The Southern Illinois University System campuses next anticipate to draw funds on NIH grants between February 11, 2025 and March 1, 2025. At that time, the reduced IDC rate will impact every area of the SIU System research enterprise and will do so immediately, as ICR is distributed across lab and equipment maintenance, researcher support for investigation and presentation opportunities, research safety protocols, student researcher development, and broad infrastructure support. A significantly reduced IDC rate negatively impacts every area of university research, on every draw to which the new rate applies.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025.

Gireesh Gupchup, PhD
Vice President for Academic Innovation, Planning and Partnerships
Southern Illinois University System

EXHIBIT 18

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al., Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH, et al., Defendants.	Civil Action No. _____

Declaration of Dr. Joseph T. Walsh, Jr.

I, Joseph T. Walsh, Jr., hereby declare:

1. I am the Vice President for Economic Development and Innovation at the University of Illinois System, a position I have held since 2020. As the Vice President for Economic Development and Innovation, I work closely with senior leaders across the University of Illinois System, at each of the System's three universities, and with other internal and external stakeholders to lead initiatives in support of the university's research and economic development missions. Prior to holding this position, I was Vice President for Research at Northwestern University from 2007 to 2019.
2. As the University of Illinois System's Vice President for Economic Development and Innovation, I have personal knowledge of the matters set forth below or have knowledge of the matters based on my review of information and records gathered by System staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants*

Policy Statement: Indirect Cost Rates, which purports to immediately reduce indirect costs payments to 15%.

4. The University of Illinois System is the flagship public higher education research institution in the State of Illinois, consisting of three universities located in Chicago, Springfield, and Urbana-Champaign. The University of Illinois System is a body corporate and politic authorized pursuant to action by the Illinois General Assembly and overseen by the Board of Trustees of the University of Illinois. Its oldest university, the University of Illinois Urbana-Champaign, was established as the state's land grant university in 1867. Across all universities, the System enrolls more than 97,000 students.

5. The University of Illinois has a long and strong history of impactful research, including the innovation of two pharmaceuticals: Prezista and Shingrix. The former has been an important drug for the treatment of HIV; the latter is the current gold standard vaccine for the prevention of shingles in adults. Awards from the National Institutes of Health fund University of Illinois research that improves health and saves lives. In 2024, NIH funding for University of Illinois research led to the development of promising new therapeutics, including a novel antibiotic to fight drug-resistant bacteria and a redesigned drug for acute lymphoblastic leukemia, the most common blood cancer in children. It has helped us develop a new screening method to help physicians detect ovarian tumors early and a new vaccine for lymphatic filariasis, a disease affecting over a 100 million people worldwide. It has funded the launch of a new maternal health research center to reduce maternal death and morbidity and a study site investigating the links between environmental exposures, diabetes, and chronic kidney disease. The full University of Illinois portfolio of NIH-funded research was supported by more than $325M from NIH in FY24.

6. The University of Illinois Chicago ("UIC") and the University of Illinois Urbana-Champaign ("UIUC") have Federal Negotiated Indirect Cost Rate Agreements ("NICRA"), effective as of June 24, 2024, for UIC and June 21, 2024, for UIUC. The nominal base Indirect Cost ("IDC") Rate in UIC's NICRA is 59.9% and UIUC's is 58.6%, with negotiated rates for activities other than "research, on-campus" varying and generally below this rate. Effective indirect cost rates vary, by grant, as a result.
7. We estimate that NIH's reduction of the University of Illinois System's IDC rates will eliminate approximately $67 million annually (UIC and UIUC combined, annually, calculated on a standard modified total direct cost or MTDC basis) in funding that the System uses to support its research programs. The loss of these funds will immediately impact the University of Illinois System's ability to draw critical funds used to pay expenses associated with support of state-of-the-art laboratories, high-speed data processing, hazardous waste disposal, regulatory compliance staff, patient safety protocols, and maintenance, and basic administrative support, among other expenses. These reimbursed "Facilities and Administrative" ("F&A") expenditures provide the infrastructure and support that are essential to research.
8. Many of the approximately 400 clinical trials, which are critical in identifying methods to prevent, screen for, diagnose, mitigate, or treat patients who are suffering from a range of health conditions, are supported by the NIH. These trials require very specialized infrastructure and support and are complex and costly to perform. This includes clinical care space, operation of Institutional Review Boards, special instrumentation, and diagnostic equipment. Without the support for the resources needed to perform these trials, currently

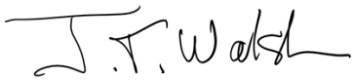
provided significantly through indirect cost recovery, fewer trials will inevitably be conducted and the overall health of our nation will suffer.

9. In the short term, the inability to recover indirect costs associated with research will require the System to cover these expenses through other internal funds, directly affecting our ability to deliver critical education, research, and service functions. Over time, sustaining this approach will become increasingly difficult, ultimately hindering our capacity to pursue research that serves the public good.

10. The University of Illinois System anticipates continuing to draw funds on a periodic (generally monthly) basis. At the time of the next draw, the reduced IDC rate will impact the University of Illinois System in a multitude of ways including, but not limited to, difficulty in completing ongoing research activities without the requisite support, and an inability to provide the infrastructure and support required to propose continuing or new research in critical areas of innovation that are in the national interest.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Urbana, Illinois.



Joseph T. Walsh, Jr.
University of Illinois System – Vice President for Economic Development and Innovation

EXHIBIT 19

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al. Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH; MATTHEW MEMOLI, M.D., M.S., in his official capacity as Acting Director of the National Institutes of Health; U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES; and DOROTHY FINK, M.D., in her official capacity as Acting Secretary of the U.S. Department of Health and Human Services, Defendants.	Civil Action No. _____

DECLARATION OF DENISE BARTON

I, Denise Barton, declare as follows:

1. I am a resident of the Commonwealth of Massachusetts. I am over the age of 18. I have been an attorney since 1994 and am licensed to practice in the Commonwealth of Massachusetts. If called as a witness, I could and would testify competently to the matters set forth below.
2. I am currently employed by the University of Massachusetts, in its Office of the General Counsel, as its Chief Deputy General Counsel.
3. As Chief Deputy General Counsel for the University of Massachusetts, I have personal knowledge of the matters set forth below or have knowledge of the matters based on my review of information and records provided to me by University of Massachusetts employees and believe that information to be true.
4. The University of Massachusetts includes its five campuses (the University of Massachusetts

Amherst, the University of Massachusetts Boston, the University of Massachusetts Chan Medical School, the University of Massachusetts Dartmouth, and the University of Massachusetts Lowell), as well as the University of Massachusetts Office of the President. See M.G.L. ch. 75. The University of Massachusetts maintains business records in the ordinary course of University of Massachusetts business which include, *inter alia*, records concerning funding received from the National Institutes of Health by the University of Massachusetts.

5. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates* ("NIH IDC Notice"), which purports to immediately reduce indirect costs payments to 15%.

6. The NIH IDC Notice severely impacts the University of Massachusetts in its entirety: all five campuses will suffer short-term and long-term detriment because of the NIH IDC Notice's impact. People will lose their livelihoods, research advances in the world's most deadly diseases will be imperiled in ways that are likely unrecoverable and, as a result, people will likely needlessly suffer the consequences, including illness and death. I have provided the following information, in this foreshortened time period, to explain the NIH IDC Notice's impact on just two of the University of Massachusetts' campuses and the people whose research they serve: the University of Massachusetts Chan Medical School ("UMass Chan Medical School") and the University of Massachusetts Amherst ("UMass Amherst"), reserving rights to supplement this declaration with further information concerning the impact on those campuses as well as the impacts on the remainder of the University of Massachusetts.

7. In Federal fiscal year 2024, University of Massachusetts campuses received NIH funding to support over 501 projects, totaling $248 million dollars, of which more than $80 million dollars were for IDCs.
8. UMass Chan Medical School is the Commonwealth of Massachusetts' only public medical school. As such, UMass Chan Medical School serves a unique role in the education of physicians, nurses, and scientists as well as in the performance of research that serves the public good.
9. In keeping with the University of Massachusetts' public mission, UMass Chan Medical School focuses its research efforts on addressing unmet medical needs in ways that benefit all people in the Commonwealth and beyond.
10. To carry out its public medical research mission, UMass Chan Medical School relies on NIH funding. NIH funding is divided into direct costs ("DC") and indirect costs ("IDC'). The DC portion of NIH funding pays for such things as the research staff who perform the research, the research reagents they use, and other expenditures made by research staff in performing the work itself. The IDC portion of the funding supports such things as the expenses associated with the administrative staff, including salaries, required to maintain rigorously compliant research operations and the highly specialized laboratory and clinical research facilities in which the research is performed, including, but not limited to, special air handling requirements, research animal quarters, and research facilities suitable for optimizing biosafety and radiation safety.
11. NIH IDC helps to defray, but does not totally cover, costs associated with the conduct of UMass Chan Medical School research that are not directly paid by a grant. The NIH's

reduction in IDC would severely hamper NIH-funded research at UMass Chan Medical School in at least the following ways:

a. Conduct of many areas of laboratory research relies on the availability of sophisticated equipment, often provided by an institution, like UMass Chan Medical School. Even if an NIH grant covers the cost of a piece of equipment, the IDC does not cover certain significant expenses related to that equipment, including the space and cost of installation and maintenance including renovations to physical structures and wiring. UMass Chan Medical School also has to provide necessary infrastructure (for example, some equipment requires the use of distilled water; many pieces of equipment require linkage to a computer and network for data transfer) and pay for services to keep the equipment in good shape. Loss of IDC will curtail the ability of UMass Chan Medical School to provide and keep necessary equipment in good shape. Malfunctioning equipment can produce faulty data and loss of equipment would bring research relying on that equipment to a halt, which could erase several years of progress on a project or grant. Though IDC dollars do not cover the total costs UMass Chan Medical School incurs in completing a project, they do greatly reduce them.

b. IDC also pays a portion of the costs associated with maintaining a workforce that includes many highly-skilled employees that support research. These workforce members include veterinarians and technicians skilled in animal care, technicians skilled in the safe handling and disposal

of radioactive substances or toxic chemicals, nurses and study coordinators skilled in clinical trials support and keeping study participants safe, statisticians and individuals skilled in bioinformatics whose skills are critical to effective study design and analyses, and staff members that ensure that human subjects research is compliant with federal and state requirements. These individuals would lose their jobs if UMass Chan Medical School does not intake adequate IDC to afford their salaries. Loss of the individuals that comprise this workforce would bring research to a halt.

12. UMass Chan Medical School has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH, effective as of 6/6/23. Ex. A.

13. The IDC Rate in UMass Chan Medical School's NICRA is 67.5%.

14. UMass Chan Medical School receives approximately $200 million dollars in funding annually from NIH. Of that total annual amount, approximately $138 million dollars are for DCs and approximately $62 million dollars are for IDCs, based on the NIH IDC rate of 67.5%, with certain direct cost categories (such as equipment, patient care costs, and subcontracts) exempted from calculating the IDC, resulting in a blended IDC rate of just under 45% on the NIH grant portfolio of UMass Chan Medical School. The need for these IDCs to perform the research funded by NIH grants is evaluated by NIH periodically, and UMass Chan Medical School has calculated and demonstrated to NIH that its IDCs exceed (by approximately 45%) what is paid for through NIH IDC designated funding

15. If implemented, the NIH IDC Notice cutting IDC funding to 15% would result in a loss to UMass Chan Medical School of $40 to $50 million annually that UMass Chan Medical School uses to support its research programs.

16. The loss of these funds will immediately impact UMass Chan Medical School's ability to draw critical funds used to pay expenses associated with utilities and basic maintenance on the operational research facilities, debt service, payroll, and other infrastructure associated with UMass Chan Medical School's research and clinical trials, examples of which follow.

17. UMass Chan Medical School's use of IDCs was planned as the primary source of funding for the operating costs (utilities and required maintenance) and for coverage of debt service obligations. UMass Chan Medical School would be forced to cover those obligations with other funds, which would result in two remaining options, to run operating deficits which would be funded from reserves, or to furlough employees or do across-the-board salary reductions. This could then result in downstream consequences that would damage UMass Chan Medical School's prospects for future success including, but not limited to, an adverse effect on bond ratings. UMass Chan Medical School also is a major stimulatory factor on the economy in Worcester county, which would have adverse consequences to the level of commerce and employment in the community.

18. UMass Chan Medical School draws from committed NIH funds on a biweekly basis. At the time of the next draw, if the funds are diminished in accord with the NIH IDC Notice, the reduced IDC rate will impact UMass Chan Medical School significantly: it will need to reduce expenditures associated with ongoing medical and scientific research and clinical trials by approximately $4 million per month, which would lead to an operating deficit and the potential for negative consequences including furloughs, layoffs, delayed payments on

our debt, adverse impact on the credit rating of the University, and inability to meet other obligations and/or to cease other operations.

19. If UMass Chan Medical School cannot continue to fund payroll with the already-committed NIH IDC funding, this will not only result in people losing their livelihoods and patients losing or suffering consequences to their lives, it will in the near and long term undermine some of the greatest assets that the University of Massachusetts and the Commonwealth possess: the human workforce that drives medical and scientific innovation and saves lives every day.

20. Such a precipitous loss of funding may well force UMass Chan Medical School to reduce its research and clinical study activity to, by way of example only, at or near the "COVID shutdown" level of functioning adopted in April and May of 2020. At that point in 2020, UMass Chan Medical School staffed the lab facilities only at about 15% of the baseline level of staffing, which was the minimum sufficient to maintain the viability of irreplaceable cell lines and laboratory animals. It is not possible at this time to determine if such a level of shutdown could ameliorate the financial impact of the implementation of the NIH IDC Notice, but one thing is clear: If UMass Chan Medical School is forced, by the implementation of the NIH IDC Notice, to suspend or cancel ongoing clinical trials for potentially life-saving investigational therapies, the consequences to individual patients could include their death or the advancement of their condition to the point where recovery from it is no longer possible. In almost all circumstances, even a pause will render it difficult if not impossible to continue the work because of numerous factors, not least of which is the loss of the core and highly skilled workforce necessary to conduct the research.

21. NIH funding supports a large segment of UMass Chan Medical School's research effort.

NIH funds are awarded competitively based on rigorously reviewed grant applications that are very selectively awarded to only that research that is impactful on human health and of the highest caliber.

22. Approximately one third of UMass Chan Medical School's clinical trials are funded by the NIH.

23. In addition, UMass Chan Medical School's UMass Center for Clinical and Translational Science is one of 60 leading medical institutions nationwide funded by the NIH-NCATS Clinical and Translational Science Awards (CTSA) Program. The CTSA Program supports a national network of medical institutions that speeds the translation of research discoveries into improved care. The institutions offer expertise, resources and partnerships at the national and local levels to improve the health of individuals and communities. The CTSA Program also provides education, training and career support at all levels. All of this makes use of specialized clinical trial facilities whose operations and maintenance are funded through NIH-IDCs.

24. UMass Chan Medical School's research ranges from basic science breakthroughs to the development and delivery of advanced therapies, like gene therapy and RNA therapeutics. For example, UMass Chan Medical School research has led to breakthroughs in neurologic diseases such as Amyotrophic Lateral Sclerosis (ALS), genetic diseases such as Tay-Sachs, cystic fibrosis, Duchenne muscular dystrophy and sickle cell disease, as well as in diseases such as cancer, cardiovascular disease, and emerging infectious diseases.

25. Also by way of example, UMass Chan Medical School's scientists have developed platform technologies based on discoveries in RNA biology, including the work of UMass Chan Medical School's Nobel Laureates, Craig Mello and Victor Ambros. These platform

technologies have, in turn, led directly to novel gene therapies and RNA therapeutics that are being used at UMass Chan Medical School – and around the world – to treat previously incurable diseases.

26. NIH funding also supports a large proportion of the clinical trials integral to UMass Chan Medical School's research work including, but not limited to, supporting the funding of the research staff who oversee and directly perform clinical trials, many addressing diseases for which the current therapy is inadequate.

27. UMass Chan Medical School currently has 529 active clinical trials, with 10,987 people enrolled as clinical trial participants. Those people range in age from newborn to over 65 years old.

28. Of the 529 active clinical trials currently underway at UMass Chan Medical School, 339 (65%) of those clinical trials are therapeutic, meaning that those clinical trials are investigating and currently providing access to innovative new treatments for a broad range of diseases, including cancer, lupus and autoimmune disorders, congenital disorders, psychiatric disorders (such as schizophrenia and severe depression), skin diseases (such as vitiligo and psoriasis), neurological diseases (such as Alzheimer's and other dementias, multiple sclerosis and ALS) and neurodevelopmental disorders (such as autism).

29. The implementation of the NIH IDC Notice will likely result in the suspension and/or cancellation of ongoing clinical trials for potentially life-saving investigational therapies. The consequences to individual patients could include their death or the advancement of their condition to the point where recovery from it is no longer possible.

30. A few examples of people who have benefitted from the UMass Chan Medical School clinical trials conducted in facilities maintained with NIH-IDC funding or who are part of research or clinical trials reliant upon NIH-IDC funding include:

a. *Impact on the lives of patients with rare diseases*. A 12-month-old infant was referred to UMass Chan Medical School after being diagnosed with a rare, fatal genetic disease called Tay-Sachs disease. Researchers at UMass Chan Medical School, supported by NIH funded staff, services, and facilities, provided the infant with a completely novel experimental gene therapy that was not available from any commercial biopharma company because of the market limitations inherent in the rarity of the condition. The infant, along with her family, traveled to UMass Chan Medical School in Worcester, Massachusetts and safely received the therapy using a variety of NIH-supported services. While the therapy has not been a complete cure, the progression of the disease has slowed and the child has survived and has retained some abilities that have allowed her to meaningfully interact with her family approximately a year after the treatment was given.

b. *Life-saving experimental treatments.* The lives of a western Massachusetts mother and her adult son were saved by UMass Chan Medical School's clinical research support, after they accidentally ate toxic mushrooms. Upon their arrival in Worcester, Massachusetts they began treatment with Dr. Stephanie Carreiro, emergency physician and toxicologist, which, in life-saving part, involved getting special

permission from the FDA to provide an antidote that is currently in investigation. Obtaining and administering the experimental antidote was enabled by infrastructure, services, and procedure provided by the NIH-funded UMass Center for Clinical Science, including the UMass Chan IRB, Office of Clinical Research, and UMMH-UMass Chan Investigational Pharmacy. In addition, Dr. Carreiro also benefitted from CTSA Program funding through a UMCCTS KL2 Scholar Award that provided training in clinical research.

c. *Improvement in the quality of the lives of patients with chronic conditions.* A 28 year old pharmaceutical scientist from Pennsylvania, diagnosed with lupus at age 22, came to UMass Chan Medical School with lupus symptoms that impacted her ability to attend college classes and work to participate in an individualized clinical research study exploring the use of CAR T cell treatment in lupus nephritis for severe or nonresponsive lupus. This patient is one of only a dozen patients in the United States to have undergone CAR T cell treatment for lupus. This patient's first treatment in March, 2024 required a two-week hospital stay, during which the patient underwent lymphodepletion chemotherapy, an infusion of their CAR T cells, and was monitored by UMass Chan Medical School clinical research personnel in the Blood and Marrow Transplant program.

d. *Improving treatment options and preventative medicine.* The Individual Genomic Variation Consortium ("IGVP") is a partnership between

scientists within the National Human Genome Research Institute (one of NIH's Institutes), industry partners and universities, including UMass Chan Medical School. UMass Chan Medical School investigators have been pinpointing tens of thousands of positions in the human genome which may influence disease. In order to apply this knowledge to improve treatment options and preventative medicine, scientists need to have a better understanding of how these regions function and where in the body they are active. The work UMass Chan Medical School is doing in this project is a predictive modeling component of the IGVF Consortium, which aims to systematically study the functional impact of genetic variants and their influence on human diseases and traits by developing and applying cutting-edge computational and statistical methods to predict the functional impacts of disease-associated genetic variants. The $737,341 total grant award from NIH to UMass Chan Medical School for this work includes both the DCs and the IDCs and the impact of the implementation of the NIH IDC Notice on not just UMass Chan Medical School but on the other grantees working on this project, would be significant.

31. UMass Amherst will also be severely impacted by the implementation of the NIH IDC Notice. UMass Amherst has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH. Ex. B.

32. In Federal fiscal year 2024, UMass Amherst will receive approximately $44.8 million dollars in funding from NIH. Of that total amount, approximately $31.7 million dollars are for DCs

and approximately $13.1 million dollars are for IDCs, based on the NIH Federal IDC rate of 61%, with certain DC categories (such as equipment and subcontracts) exempted from calculating the IDC, resulting in a blended IDC rate of approximately 41.3 % on the NIH grant portfolio of UMass Amherst.

33. The work done by UMass Amherst on these projects provides education and training in Biomedical Engineering, Chemical Engineering, Civil Engineering, Electrical Engineering, Mechanical Engineering, Agriculture, Biology, Public Health and Health Sciences, Mathematics, Chemistry, Psychology, and other programs. UMass Amherst, along with other UMass campuses, is the largest provider of Science, Technology, Engineering and Mathematics ("STEM") workforce to the Massachusetts economy.

34. In the last decade, UMass Amherst has hired 37 new faculty members and 28 staff members in Life Sciences through strategic investment in the Institute for Applied Life Sciences, established with an investment of $95 million from the Commonwealth and more than $50 million from the University of Massachusetts for the Institute for Applied Life Sciences' facilities and equipment. The Institute relies on a portion of the IDC funding provided to the campus for grants associated with the Institute, including the IDC funding provided by the NIH.

35. There are 30 Life Sciences Core Facilities with professional staffing at UMass Amherst; in total, there are 90 such Core Facilities across the University of Massachusetts. To operate its Core Facilities, UMass Amherst purchases necessary and sophisticated scientific equipment. This equipment, and the professional staff who work there, are administered by UMass Amherst's Institute for Applied Life Sciences. Running the Core Facilities requires significant capital investments and also requires continuous funding for the operations that

support hundreds of researchers on not only the UMass Amherst campus, but across all University of Massachusetts campuses as well as small businesses in Massachusetts. Funding for the debt service on the University of Massachusetts' capital investment, staffing, and operations relies in part on the IDCs to which NIH has committed as well as IDCs from other federal agencies. The implementation of the NIH IDC Notice will likely cause UMass Amherst to reduce the scope and support for Core Facilities which rely on approximately 4% of the IDC funding committed to UMass Amherst for a significant portion of its budget, including the IDC funding provided by the NIH.

36. Another example of the detrimental impact on UMass Amherst, and the people its work serves, that will result from the implementation of the NIH IDC Notice, concerns the NIH-funded National Institute on Aging project "Massachusetts AI and Technology Center for Connected Care in Aging and Alzheimer's Disease (MAITC)". The project is a collaboration of UMass Amherst and Brigham and Women's Hospital, and also involves Brandeis University, Massachusetts General Hospital, and Northeastern University. MAITC fosters interdisciplinary research on the development, validation, and translation of AI-enhanced technologies to improve connections between older adults, caregivers, and clinicians in order to more effectively support healthy aging and the care of people living with Alzheimer's disease and related dementias. MAITC provides support to other universities and private sector entities to support projects that accomplish this mission. See, e.g., https://massaitc.org/. Since fiscal year 2021, UMass Amherst has received a total of $18 million dollars to support this work, with $12.2 million dollars in DCs and $5.8 million in IDCs. UMass Amherst will meet its obligations under the current NIH agreement, but if the IDC rate is reduced to 15%, the IDCs paid by NIH to UMass Amherst will be reduced to

$1.83 million, a reduction in IDC reimbursement of nearly $4 million from the amount NIH agreed to pay. This would eventually require a significant reduction in the scope of the work and, in doing so, would negatively impact the improvements the research seeks to make in the lives of the people – those with Alzheimer's disease and dementia – and those who care for them.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed on February 9, 2025, at Westborough, Massachusetts.

/s/ *Denise Barton*
Denise Barton
Chief Deputy General Counsel
University of Massachusetts, Office of the General Counsel
50 Washington Street
Westborough, MA 01581

EXHIBIT A

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1043167352A1
ORGANIZATION:
University of Massachusetts Medical School
55 Lake Ave.
North - S1-858
Worcester, MA 01655

Date: 06/06/2023
FILING REF.: The preceding agreement was dated 09/16/2022

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				
TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
PRED.	07/01/2022	06/30/2026	67.50	On-Campus	Research
PRED.	07/01/2022	06/30/2026	26.00	Off-Campus	Research
PRED.	07/01/2022	06/30/2026	68.00	On-Campus	Research DOD Contract
PRED.	07/01/2022	06/30/2026	27.80	Off-Campus	Research DOD Contract
PRED.	07/01/2022	06/30/2026	18.25	All Locations	OSA-CM (SR#3)
PRED.	07/01/2022	06/30/2026	36.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2022	06/30/2026	26.00	Off-Campus	Other Sponsored Activities
PROV.	07/01/2026	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2026.

*BASE

Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first $25,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of $25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

ORGANIZATION: University of Massachusetts Medical School
AGREEMENT DATE: 06/06/2023

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:
Fringe benefits applicable to direct salaries and wages are treated as direct costs.

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.

ORGANIZATION: University of Massachusetts Medical School
AGREEMENT DATE: 06/06/2023

1. The following rate applies to research effort performed at the Massachusetts Biologics Laboratory (MBL):

TYPE	FROM	TO	RATE
PRED.	07/01/22	06/30/26	26.0%
PROV.	07/01/26	Until Amended	Use same rates and conditions as those cited for fiscal year ending June 30, 2026.

The 26% rate noted above applies to the administrative costs of research at MBL. The facilities costs are directly charged for the space used by each project.

2. Fringe benefits are claimed using approved rates contained in the Massachusetts State-Wide Cost Allocation Plan. The following additional fixed fringe benefit charges are approved for the University:

	FYE 06/30/23	FYE 06/30/24
Workers' Compensation Insurance	.14%(S&W)	.14%(S&W)
Medicare	(1)	(1)
Health and Welfare	.85%(S&W)	.77%(S&W)
Unemployment	(1)	(1)

(1) Beginning for Fiscal Year 2008 the State negotiated rate incorporated Unemployment Insurance and Medicare in the Federally negotiated State "6B" rate.

3. Commonwealth Medicine is the public, non-profit consulting and service organization founded by the University of Massachusetts Medical School. The Other Sponsored Acivities - Commonwealth Medicine (OSA-CM) base consists of the direct costs of public service programs that have evolved through partnerships with State agencies.

This separate OSA-CM rate receives an allocation of applicable general and administrative and information services costs only. Departmental administration, sponsored projects administration and facilities costs are not applicable to these programs.

This rate agreement updates fringe benefit rates.

** Your next fringe benefit proposal based on actual costs for fiscal year ending June 30, 2023 will be due in our office by December 31, 2023.

** Your indirect cost rate proposal for the fiscal year ending June 30, 2025 will be due in our office by December 31, 2025.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds $5,000.

ORGANIZATION: University of Massachusetts Medical School
AGREEMENT DATE: 06/06/2023

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 indirect cost pool 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 treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded 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 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 indirect 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 Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, 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 indirect 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 indirect costs allocable to these programs.

BY THE INSTITUTION:

University of Massachusetts Medical School
(INSTITUTION)

DocuSigned by:
(SIGNATURE)
63C9209EE6B442E...

John C. Lindstedt
(NAME)

Executive Vice Chancellor, A&F
(TITLE)

June 27, 2023
(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Darryl W. Mayes -S
Digitally signed by Darryl W. Mayes -S
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC, ou=People, 0.9.2342.19200300.100.1.1=2000131669, cn=Darryl W. Mayes -S
Date: 2023.06.26 13:01:57 -04'00'
(SIGNATURE)

Darryl W. Mayes
(NAME)

Deputy Director, Cost Allocation Services
(TITLE)

06/06/2023
(DATE)

HHS REPRESENTATIVE: Kathryn Dissinger
TELEPHONE: (212) 264-2069

EXHIBIT B

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 043167352

ORGANIZATION:
University of Massachusetts at Amherst
340 Whitmore Administration Bldg.
181 Presidents Drive
Amherst, MA 01003-9313

DATE: 09/9/2022

FILING REF.: The preceding agreement was dated 08/09/2021

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: Facilities And Administrative Cost Rates

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

EFFECTIVE PERIOD

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FINAL	07/01/2021	06/30/2022	59.50	On-Campus	Research
PRED.	07/01/2022	06/30/2023	60.50	On-Campus	Research
PRED.	07/01/2023	06/30/2024	61.00	On-Campus	Research
PRED.	07/01/2024	06/30/2025	61.50	On-Campus	Research
PRED.	07/01/2025	06/30/2026	62.50	On-Campus	Research
PRED.	07/01/2026	06/30/2027	62.50	On-Campus	Research
FINAL	07/01/2021	06/30/2022	26.00	Off-Campus	Research
PRED.	07/01/2022	06/30/2027	26.00	Off-Campus	Research
FINAL	07/01/2021	06/30/2022	61.50	On-Campus	Research DOD Contract
PRED.	07/01/2022	06/30/2023	62.50	On-Campus	Research DOD Contract
PRED.	07/01/2023	06/30/2024	63.00	On-Campus	Research DOD Contract
PRED.	07/01/2024	06/30/2025	63.50	On-Campus	Research DOD Contract
PRED.	07/01/2025	06/30/2026	64.50	On-Campus	Research DOD Contract

ORGANIZATION: University of Massachusetts
at Amherst AGREEMENT DATE: 9/9/2022

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
PRED.	07/01/2026	06/30/2027	64.50	On-Campus	Research DOD Contract
FINAL	07/01/2021	06/30/2022	28.00	Off-Campus	Research DOD Contract
PRED.	07/01/2022	06/30/2027	28.00	Off-Campus	Research DOD Contract
FINAL	07/01/2021	06/30/2022	49.00	On-Campus	Instruction
PRED.	07/01/2022	06/30/2027	50.00	On-Campus	Instruction
FINAL	07/01/2021	06/30/2022	26.00	Off-Campus	Instruction
PRED.	07/01/2022	06/30/2027	26.00	Off-Campus	Instruction
FINAL	07/01/2021	06/30/2022	31.50	On-Campus	OSA
PRED.	07/01/2022	06/30/2027	32.00	On-Campus	OSA
FINAL	07/01/2021	06/30/2022	26.00	Off-Campus	OSA
PRED.	07/01/2022	06/30/2027	26.00	Off-Campus	OSA
PROV.	07/01/2027	Until Amended	62.50	On-Campus	Research
PROV.	07/01/2027	Until Amended	26.00	Off-Campus	Research
PROV.	07/01/2027	Until Amended	64.50	On-Campus	Research DOD Contract
PROV.	07/01/2027	Until Amended	28.00	Off-Campus	Research DOD Contract
PROV.	07/01/2027	Until Amended	50.00	On-Campus	Instruction
PROV.	07/01/2027	Until Amended	26.00	Off-Campus	Instruction
PROV.	07/01/2027	Until Amended	32.00	On-Campus	OSA
PROV.	07/01/2027	Until Amended	26.00	Off-Campus	OSA

*BASE

Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first $25,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of $25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

ORGANIZATION: University of Massachusetts
at Amherst AGREEMENT DATE: 9/9/2022

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

Treatment of Fringe Benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs.

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: The off-campus rate will apply for all activities: a) Performed in facilities not owned by the institution and where these facility costs are not included in the F&A pools; or b) Where rent is directly allocated/charged to the project(s). Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

Fringe benefits are claimed using approved rates contained in the Massachusetts State-Wide Cost Allocation Plan. The following additional fixed fringe benefit charges are approved for the University:

	FYE 06/30/23
Workers' Comp. Ins.	0.19%(S&W)
Health & Welfare(1) :	$17.00 per week - GEO
	$19.00 per week - Post Doc. Fellows through 12/31/21
	$20.00 per week - Post Doc. Fellows 1/1/22 - 6/30/22
	$16.50 per week - All Other
Sick Leave Bank	0.20%(S&W)
Post Doc. Fellows	13.78% (Inclusive of health insurance, terminal leave, payroll tax and worker's Comp. Ins.)
Graduate Research Assistants	15.63% (Inclusive of health insurance)

(1) Health and Welfare - The State negotiated rate with collective bargaining units. The rate supports dental, and in some cases vision, health benefits which are provided directly by health and welfare trust funds to employees of the Commonwealth of Massachusetts and the University of Massachusetts.

** A fringe benefit rate proposal based on actual expenses for fiscal year ended June 30, 2022 is due by December 31, 2022.

** An indirect cost proposal based on actual expenses for fiscal year ended June 30, 2026 is due by December 31, 2026.

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or $5,000.

ORGANIZATION: University of Massachusetts at Amherst AGREEMENT DATE: 9/9/2022

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 treated as facilities and administrative costs are not claimed as direct costs; (3) Similar types of costs have been accorded 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 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 Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, 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 base to identify the proper amount of facilities and administrative costs allocable to these programs.

BY THE INSTITUTION:

University of Massachusetts at Amherst

(INSTITUTION)

DocuSigned by: Andrew Mangels 3C1AEC93FF6F431...

(SIGNATURE)

Andrew Mangels

(NAME)

Vice Chancellor A&F

(TITLE)

9/27/2022

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S Digitally signed by Darryl W. Mayes -S DN: c=US, o=U.S. Government, ou=HHS, ou=PSC, ou=People, 0.9.2342.19200300.100.1.1=2000131669, cn=Darryl W. Mayes -S Date: 2022.09.23 14:15:25 -04'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

9/9/2022

(DATE) 7069

HHS REPRESENTATIVE: Edwin Miranda

Telephone: (212) 264-2069

EXHIBIT 20

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, ET AL., **PLAINTIFFS,** **V.** **NATIONAL INSTITUTES OF HEALTH, ET AL.,** **DEFENDANTS.**	**CASE NO. _____**

Declaration of Dr. Bruce E. Jarrell

I, Bruce E. Jarrell, hereby declare:

1. I am President of the University of Maryland, Baltimore ("UMB"), a constituent institution of the University System of Maryland ("USM"), the State of Maryland's public system of higher education. This is a position I have held since 2020. As President, I have statutory responsibility and accountability to the USM Board of Regents for developing the mission and successful conduct of UMB and for the supervision of each of UMB's departments. From 2012 until my appointment as President I served as UMB's chief academic and research officer and senior vice president, holding the title of Provost and Executive Vice President.
2. As President, I have personal knowledge of the matters set forth below or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants*

Policy Statement: Indirect Cost Rates, which purports to immediately reduce indirect costs payments to 15 percent.

4. Opened in 1807, UMB is Maryland's public health, law, and human services university, dedicated to excellence in education, research, clinical care, and service. UMB enrolls nearly 6,700 students in six nationally ranked professional schools — dentistry, law, medicine, nursing, pharmacy, and social work — and an interdisciplinary School of Graduate Studies. The University offers 97 doctoral, master's, baccalaureate, and certificate programs and confers most of the professional practice doctoral degrees awarded in Maryland.
5. UMB is a thriving academic health center combining cutting-edge biomedical research and exceptional patient care. UMB's extramural funding totaled $638 million in Fiscal Year 2024. UMB employs more than 8200 employees working toward fulfillment of UMB's mission to improve the human condition and serve the public good of Maryland and society at large through education, research, clinical care, and service.
6. Life-saving research at UMB is supported annually by $245 million in direct funding from the NIH and $75 million in passthrough funding from NIH. For example:
    a. The University of Maryland School of Medicine at UMB is home to the Marlene & Stewart Greenebaum Comprehensive Cancer Center, designated as one of about 50 U.S. comprehensive cancer centers by the National Cancer Institute. Our cancer investigators conduct groundbreaking cancer research taken from the lab to the treatment clinic, saving lives and giving patients access to novel, life-saving treatments.
    b. UMB is also home to the world-renowned Shock, Trauma and Anesthesiology Research organized research center, a multi-disciplinary research and educational

center focusing on critical care and organ support, resuscitation, surgical outcomes, patient safety and injury prevention. The focus of tens of millions of NIH-funded research dollars includes traumatic brain injury and spinal cord injury, sepsis and dementia.

c. UMB is a leader in research in the areas of neuroscience, microbiology, immunology, and vaccinology which are supported by tens of millions of dollars in NIH-funding each year. Among other things, NIH-funded research in these areas includes life-saving vaccines; addiction science, prevention, and treatment; neurodegeneration; traumatic brain injury; organ transplant; and the development of artificial blood products.

7. UMB has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH, effective as of October 24, 2023. The Indirect Cost ("IDC") Rate in UMB's NICRA is 55.5 percent.

8. NIH's reduction of UMB's IDC rate(s) will eliminate $49.5 million annually in NIH indirect and passthrough funding that UMB uses to support its research programs. Note that all allowable costs were supported by substantial evidence when the most recent NICRA was completed.

9. The loss of these funds will immediately impact UMB's ability to draw critical funds used to cover administrative (e.g., department, school, & central administrative payroll and operating) and facility costs (e.g., utilities, debt service, maintenance and environmental services personnel and operating costs, facility renewal) in support of NIH research. At a health sciences research-focused, public institution like UMB, the magnitude of this reduction is significant and will severely limit translational and life-saving research and clinical trial programs. Research, and particularly clinical trials, cannot occur absent the

critical operational support and compliance infrastructure that IDC dollars fund and that are necessary to perform clinical research safely, ethically, and in compliance with federal regulatory requirements. For example, a reduction in the NIH IDC rate impacts UMB's ability to comply with regulatory oversight responsibilities including but not limited to:

a. The Human Research Protections Office, including the Institutional Review Board, which protect human research subjects;
b. The Office of Animal Welfare Assurance, the Institutional Animal Care and Use Committee and Veterinary Resources, which protect animal research subjects;
c. The Institutional Biosafety Committee which reviews and oversees research involving potentially infectious materials;
d. The Research Security Program, which safeguards UMB's research enterprise against foreign government interference and the misappropriation of research and development to the detriment of national or economic security;
e. The Conflict of Interest Office, which protects against conflicts of interest in federally-funded research;
f. The Research Integrity Office, which manages research misconduct proceedings in compliance with NIH Office of Intramural Research requirements; and
g. The Office of Environmental Health and Safety, including Radiation Safety, which support the UMB clinical research community in meeting regulatory requirements and managing health and safety risks related to research activities, including but not limited to laboratory and radiation safety.

10. We anticipate NIH's reduction of UMB's IDC rate(s) will disrupt ongoing clinical trials including those testing potentially life-saving treatments for patients with cancer, orthopedic

trauma, and addiction, and require furlough of physicians, nurses and staff supporting these patients through their journey toward cure.

11. UMB draws close to $8 million biweekly from 470 active NIH awards across 34 NIH Programs in 24 NIH Institutes. UMB next anticipates drawing funds on or around February 14, 2025. At that time, the reduced IDC rate will impact UMB in irreparable ways by eliminating funds used to support expenses allowable under UMB's NICRA.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Baltimore, Maryland.

Dr. Bruce E. Jarrell, M.D, FACS
President
University of Maryland, Baltimore

EXHIBIT 21

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al., Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH, et al., Defendants.	Case No. _____

Declaration of Dr. Darryl J. Pines

I, Dr. Darryll J. Pines, hereby declare:

1. I am the President of the University of Maryland, College Park ("UMCP"), a constituent institution of the University System of Maryland ("USM"), the State of Maryland's public system of higher education.. This is a position I have held since 2020. As President, I have statutory responsibility and accountability to the USM's governing board, the Board of Regents, for developing the mission and successful conduct of UMCP and for the supervision of each of UMCP's schools and colleges. Prior to holding this position, I was the Dean of the A. James Clark School of Engineering at UMCP, a position I held for 11 years.

2. As the President, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by my staff.

3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates,* which purports to immediately reduce indirect costs rates (i.e., Facilities and Administrative ("F&A") rates) to fifteen pecent (15%).

4. UMCP is the State of Maryland's flagship research university and is ranked by Forbes as #12 in the United States among public universities. UMCP enrolls over 40,000 students across twelve schools and colleges and an interdisciplinary Graduate School, and offers over 300 degree programs. UMCP is a global leader in numerous areas of study, including health, data science, climate science, and more. UMCP, along with its sister institution the University of Maryland, Baltimore ("UMB"), engages in cross-cutting research that highlights the intersection of engineering, computer science, AI, and medicine. As one of the nation's leading research universities, UMCP is well positioned to advance and translate public health knowledge to improve health and well-being. Faculty and students are involved in a broad range of scientific endeavors and research centers whose focus spans from the cellular to the societal level. UMPCs laboratories and research programs rely, in part, on NIH funding to make a difference in critical areas, from understanding how respiratory viruses spread through air to climate change's impacts on health, physical activity's benefits to aging brains, innovative approaches to treating cancer, and advancing health equity, among others.

5. UMCP's research is supported by a number of different federal agencies. UMCP's extramural funding totaled over $703 million in State Fiscal Year ("FY") 2024, including $68 million in funding awarded directly by the NIH and $9 million in funding awarded on a pass-through basis from the NIH.

6. UMCP has a Negotiated Indirect Cost Rate Agreement ("NICRA") with the U.S. Department of Health and Human Services dated June 24, 2024. The Indirect Cost ("IDC") Rate in UMPC's NICRA is fifty-six percent (56%) for on-campus organized research. All costs included in UMCP's IDC were determined to be allowable (i.e., permitted to be charged to the Federal Government) based on substantial evidence UMCP produced during the most recent NICRA.

7. UMCP's total blended IDC rate for NIH and other Federal Government funding is already capped by the Federal Government at twenty-six percent (26%) for Administrative costs and is negotiated at thirty percent (30%) for Facilities costs.

8. NIH's reduction of UMCP's IDC rate(s) will eliminate approximately $6 million in funding to UMCP for State FY25 and $16 million for State FY26 – funding that UMCP uses to support its research programs.[1] The loss of these funds will immediately impact UMCP's ability to fund administrative (e.g., department, school, and central administrative payroll and operations) and facilities (e.g., utilities, debt service, maintenance and environmental services personnel and operating costs, and facility renewal) costs in support of NIH research. A reduction in the NIH IDC rate impacts research administration centrally at UMCP and also at the unit level (e.g., colleges/schools and departments).

9. The reduction in IDC rates will directly and severely impact UMCP's ability to submit proposals, negotiate subawards, engage in subrecipient monitoring, comply with financial,

[1] These are estimated numbers only and are not provided for audit purposes.

audit, and internal control requirements, and comply with regulatory oversight responsibilities. Those regulatory compliance obligations include but are not limited to operations of:

(a) the Human Research Protections Office, including the Institutional Review Board, which protects human research subjects;

(b) the Institutional Animal Care and Use Committee and Department of Laboratory Animal Resources, which protect animal research subjects;

(c) the Institutional Biosafety Committee, which reviews and oversees research involving potentially infectious materials;

(d) the Research Security Office, which protects UMCP's research enterprise against malign foreign influence;

(e) the Disclosure Office, which protects against conflicts of interest in federally-funded research;

(f) the Office of Integrity and Responsible Conduct, which handles research misconduct proceedings in compliance with the NIH Office of Intramural Research requirements; and

(g) the Office of Research Safety, which supports the UMCP research community in meeting regulatory requirements and managing health and safety risks related to research activities, including but not limited to biosafety, laboratory safety, and radiation safety.

10. UMCP's sister campus, UMB, performs NIH-funded clinical trials, and UMCP performs other crucial research funded by NIH. At UMCP, NIH funding accounted for nearly ten percent (10%) of UMCP's total funding in FY24.

11. The magnitude of this level of reduction in IDC rates will decimate UMCP's translational and life saving research programs. Research cannot occur absent the critical support structures that IDC reimbursement funds. The existing Federal Government cap of twenty-six percent (26%) on the administrative component of IDC rates, coupled with increasing federal compliance regulations, has put pressure on UMCP to maintain a culture of compliance with limited resources. Imposing yet another cut to both the facilities and administrative cost rates that make up the IDC rate will force a decrease in the compliance oversight structure associated with these regulations, unnecessarily creating more challenges to ensure the safety and integrity of the research enterprise, as well as compliance with increasing regulatory requirements to protect and preserve U.S. national security.

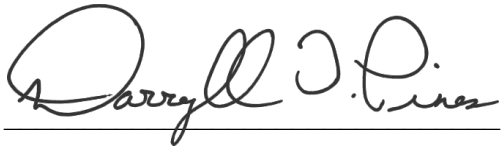
12. With regard to the facilities rate component of IDC rates, the ever-changing landscape of research priorities is always constrained by an institution's ability and agility to stand up the infrastructures needed to support that research – the buildings and equipment that NIH's facilities costs help support and which allow faculty, staff, and graduate students to perform critical work. That infrastructure is needed to maintain the highest quality of outcomes that benefit the public, which is the core mission of the NIH – to provide a public good.

13. I believe that these reductions in IDCs will not just harm UMCP's research enterprise and the research enterprises of other universities, but will result in U.S. research falling further

behind that of other countries. It will be difficult for the U.S. to overcome challenges related to the elimination of faculty, staff, and graduate assistant positions funded directly and indirectly by research dollars, the resulting safety and compliance issues, and the lack of current facilities and equipment to support and spur cutting edge research activities. All will have an immediate and lasting negative impact on UMCP's mission to improve the human condition and to serve the public good of Maryland and society at large through education, research, clinical care, and service.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in College Park, Maryland.



Dr. Darryll J. Pines

President and Glenn L. Martin Professor of Aerospace Engineering
University of Maryland College Park

EXHIBIT 22

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, *et al*. Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH; MATTHEW MEMOLI, M.D., M.S., in his official capacity as Acting Director of the National Institutes of Health; U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES; and DOROTHY FINK, M.D., in her official capacity as Acting Secretary of the U.S. Department of Health and Human Services, Defendants.	Civil Action No. _____

DECLARATION OF RYAN LOW

I, Ryan Low, hereby declare:

1. I am the Vice Chancellor for Finance and Administration for the University of Maine System, a position I have held since 2017. As Vice Chancellor for Finance and Administration, I have oversight of the University of Maine System operating budget; treasury and accounting; general services, including facilities and procurement, information technology, and government relations.
2. As the Vice Chancellor for Finance and Administration, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by university staff.

3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates,* which purports to immediately reduce indirect costs payments to 15%.
4. The University of Maine, one of seven universities within the University of Maine System, is Maine's flagship research university. It conducts research in areas such as treatments for infectious diseases, neuromuscular disorders, and muscle aging. This research is conducted by the University of Maine Center for Biomedical Research Excellence (COBRE), which plays a key role in supporting the biomedical research industry in Maine as a biomedical research and training hub. COBRE is supported by a $11.3 million award from NIH, consisting of 3 Phases, with the current Phase 1 initiated in 2023.
5. The University of Maine System has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH, effective as of April 23, 2024. The Indirect Cost ("IDC") Rates in the NICRA range from 26.00% to 47.70%.
6. The University of Maine System's on campus research IDC rate for NIH funding is 47.70%.
7. NIH's reduction of the University of Maine System's IDC rate will eliminate approximately $1,376,804 in funding that the university uses to support its research programs. The loss of these funds will immediately impact the university's ability to draw critical funds used to pay expenses associated with operation and maintenance of complex facilities and critical research equipment, procurement of goods, compliance with applicable laws and grant provisions, payroll related to individuals not directly associated with the awards, and similar costs.

8. NIH's reduction of the University of Maine System's IDC rate could disrupt anticipated clinical trials for research in progress related to treatment for infectious diseases, neuromuscular disorders, and muscle aging.
9. The loss of IDC funds from NIH grants would impact a planned update and maintenance of environmental systems crucial to its bio-medical research facility. The anticipated annual debt and interest obligation to be covered by IDCs is $850,000.
10. The University of Maine next anticipates to draw funds immediately related to the COBRE program described above and other university research programs.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Monmouth, Maine.

/s/ Ryan Low

Ryan Low
Vice Chancellor for Finance and Administration
University of Maine System

EXHIBIT 23

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et. al. Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH, et. al. Defendants.	Civil Action No. _____

Declaration of Arthur Lupia

I, Arthur Lupia, hereby declare:

1. I am Interim Vice President of Research and Innovation at the University of Michigan, a position I have held since 2024. As Interim Vice President, I have oversight of the university's entire research enterprise. Prior to holding this position, I was an Assistant Director at the National Science Foundation (2018-2022) and I co-chaired the Open Science subcommittee for the White House Office of Science and Technology Policy (2019-2021).
2. As Interim Vice President, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates,* which purports to immediately reduce indirect costs payments to 15%.

4. The University of Michigan is Michigan's flagship research university. Its research saves lives through medical breakthroughs and drug discoveries, supports national security through research in areas like engineering, and creates thousands of jobs in technology areas that are critical to the nation. The university partners extensively with the private sector, including world-leading American medical device and pharmaceutical companies, job-creating startups and innovative small businesses to transform groundbreaking research into outcomes that save lives and improve quality of life for people across our state and the nation as a whole. In 2024, the University of Michigan conducted approximately $801 million in NIH-funded research.
5. The University of Michigan's currently Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH sets the Indirect Cost ("IDC") Rate at 56%.
6. NIH's reduction of the University of Michigan's IDC rate[s] will eliminate approximately $181 million in funding that the University of Michigan uses to support its research programs.
7. Based on data from clinicaltrials.gov, there are currently 425 NIH-funded interventional clinical trials underway and not yet completed at the University of Michigan. Of these, 139 are testing a drug, 105 a procedure, 23 a device, and the remainder another type of intervention. Prevention of "death" and "mortality" and pursuit of improved "survival" are described as primary outcomes being tested in 161 of these trials.
8. The University of Michigan next anticipates drawing funds on or around March 7, 2025. The loss of these funds will immediately impact the University of Michigan's ability to draw critical funds used to pay expenses associated with these programs (e.g., facilities costs, mortgages, payroll, infrastructure used to support research, clinical trials).

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Ann Arbor, Michigan.

Arthur Lupia

Interim Vice President for Research & Innovation

University of Michigan

EXHIBIT 24

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al., Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH, et al., Defendants.	Case No. _____

Declaration of Douglas A. Gage, Ph.D.

I, Douglas A. Gage, hereby declare:

1. I am the Vice President for Research and Innovation at Michigan State University (MSU), a position I have held since 2020. As Vice President for Research and Innovation, I oversee strategic initiatives and support for the university's research enterprise and approximately $932 million in annual research expenditures. Prior to holding this position, I was an Assistant Vice President in the university's Office for Research and Innovation. I am also a professor in the Department of Biochemistry and Molecular Biology.
2. As the Vice President for Research and Innovation and having been a researcher for more than 30 years, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates,* which purports to immediately reduce indirect costs payments to 15% from 57%.

4. MSU is Michigan's State University and a leading research university. Founded in 1855, MSU was the nation's pioneer land-grant university leading a bold nationwide experiment to democratize higher education and bring science and innovation into the everyday lives of communities across the United States.
5. MSU's human health research initiatives include translational neuroscience (with a focus on Alzheimer's and Parkinson's diseases); pediatric and human development (including autism); obstetrics, gynecology, and reproductive health; cancer; and stroke. The backbone of this research is supported and directed by the NIH.
6. MSU receives NIH funding and has annual NIH expenditures of approximately $136 million.
7. MSU has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH, effective as of July 1, 2024. The Indirect Cost ("IDC") Rate in MSU's NICRA is 57%.
8. MSU's total blended IDC annual funding for NIH funding is $39 million.
9. NIH's reduction of MSU's IDC rate will eliminate approximately $27 million in yearly funding that MSU uses to support its research programs. The loss of these funds will immediately impact MSU's ability to draw critical funds used to pay expenses associated with the reimbursement for activities supporting research, including debt service, cost of federal compliance and oversight, salaries and benefits, waste removal, insurance, utilities in research facilities, and other facility maintenance costs. These costs are directly incurred on behalf of research activities, but they are required to be incorporated into the indirect cost recovery rate calculation.
10. These reimbursement changes will impact MSU by reducing support for the costs directly required for research, but which are included in the federal indirect cost recovery structure. These include support for personnel involved in federally mandated oversight for

increasingly complex compliance requirements, funding for debt service, and other costs as listed above, none of which can be included in direct costs. The reduction in funding will not eliminate these costs; therefore, reductions in staffing, as well as potential stoppage of construction projects, will be required to cover these costs. The reduction in staffing will make compliance increasingly more difficult to ensure.

11. The NIH's reduction will, as one example, impact MSU's Grand Rapids Innovation Park. MSU's Grand Rapids Innovation Park is a vital hub for biomedical research and health technology, and it fosters collaborations that lead to transformative health discoveries and improves the quality of life for ALL Michiganders, and potentially all Americans. The NIH's reduction of critical dollars will disrupt, and likely fully stall, critical patient research projects and delay the development of life-savings therapies, including those that involve neurodegenerative diseases (such as Alzheimer's disease and related dementias and Parkinson's disease) and cancer. One example is MSU's collaboration with BAMF Health, a cutting-edge cancer diagnostic and therapeutic company in the Grand Rapids Innovation Park. MSU provides BAMF Heath with leased access to a cyclotron MSU built for radiopharmaceutical research. BAMF uses this access to provide novel treatment for cancer patients. The NIH's reduction will also impact the region, leading to the loss of jobs that provide direct care to the Grand Rapids, Michigan community, as well as diminish the healthcare advancements that the community celebrates.

12. The NIH's reduction will also disrupt MSU's MIRACLE Center. The MIRACLE Center is one of 12 Centers of Excellence nationwide funded by the NIH's IMPROVE (Implementing a Maternal health and Pregnancy Outcomes Vision for Everyone) initiative, which uses indirect costs to deliver care and information to mothers and children. The NIH's reduction

would immediately and negatively impact 20 counties in Michigan that the MIRACLE Center serves.

13. The NIH's reduction will also harm the transformative Henry Ford Health (HFH) + MSU partnership. To expand and enhance clinical education, biomedical research, and clinical care throughout Michigan, and after years of planning, MSU and HFH are constructing a new $330M research building in Detroit, Michigan. When complete in 2027, the building will house 80 research teams, with a total of nearly 500 new jobs to support innovative research efforts in cancer, cardiovascular, and neurosciences (including stroke, Alzheimer's, and neurofibromatosis). The NIH's reduction will require an immediate response by MSU and HFH, likely causing the project to be at least paused and even ultimately abandoned, which will have real economic (up to 1,000 construction jobs will be lost) and clinical impacts.
14. MSU next anticipates to draw funds on or around Friday, February 14, 2025. At that time, the reduced IDC rate will reduce reimbursement for actual expenditures incurred, and MSU must begin to reduce staffing and identify other reductions, which will be detrimental to attaining committed research goals.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February 2025, in East Lansing, Michigan

Douglas A. Gage

Vice President of Research and Innovation,
Michigan State University

EXHIBIT 25

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al., Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH, et al., Defendants.	Civil Action No. _____

Declaration of EZEMANARI M. OBASI, PhD

I, Ezemenari M. Obasi, PhD, hereby declare:

1. I am the Vice President for Research and Innovation, a position I have held since 2024. As Vice President for Research and Innovation, I have oversight of Wayne State University's Division of Research and Innovation, which includes sponsored programs administration, research integrity, technology commercialization, research and development programming, core facilities, university research centers/institutes, and federal affairs. Prior to holding this position, I was the Associate Vice President for Research and Professor at the University of Houston.
2. As the Vice President for Research and Innovation, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants*

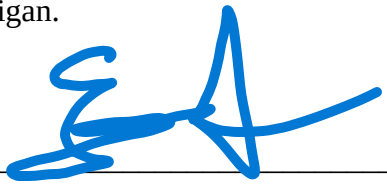
Policy Statement: Indirect Cost Rates, which purports to immediately reduce indirect costs payments to 15%.

4. Wayne State University is one of Michigan's public Carnegie Research I universities. Over 80% of grants awarded to Wayne State University during FY2024 were funded by the United States Department of Health and Human Services – 86% of those were awarded funding from the National Institutes of Health. Wayne State University is leading cutting-edge research in cancer biology and treatment, infectious diseases, cardiology, drug discovery, mental health, and population health studies focused on addressing the nation's most pressing health challenges that have a high prevalence in our region. This research is supported by $80 million from the NIH.
5. Wayne State University has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH, effective as of June 6, 2024. The Indirect Cost ("IDC") Rate in Wayne State University's NICRA is 54% for on-campus organized research.
6. Wayne State University's total blended IDC rate for NIH funding is 54% for on-campus organized research.
7. NIH's reduction of Wayne State University's IDC rate[s] will eliminate approximately $18 million in funding that Wayne State University's uses to support its research programs. The loss of these funds will immediately impact Wayne State University's ability to draw critical funds used to pay expenses associated with facilities operational costs and debt service, research personnel, clinical trials, grants management, regulatory compliance, core research facilities and services, equipment and supplies, to name a few.
8. Wayne State University next anticipates to draw funds on or around February 15, 2025. At that time, the reduced IDC rate will impact Wayne State University's capacity to pay for

research personnel, debt service, facility costs, equipment maintenance agreements, grants management and regulatory functions that are required by notice of award terms and conditions.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Detroit, Michigan.



Ezemenari M. Obasi, PhD

Vice President for Research and Innovation

Wayne State University

EXHIBIT 26

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al.,

Plaintiffs,

v.

NATIONAL INSTITUTES OF HEALTH, et al.,

Defendants.

Case No. _____

DECLARATION OF JENNIFER REXFORD

I, Jennifer Rexford, declare as follows:

1. I am the Provost and the Gordon Y.S. Wu Professor in Engineering and Professor of Computer Science at Princeton University ("Princeton" or the "University") in Princeton, New Jersey. I joined Princeton's Department of Computer Science as a full professor in 2005, became acting chair of computer science in 2013, and was named chair in 2015. I assumed the role of Provost in 2023.

2. I make this declaration in support of Plaintiffs' Complaint and Motion for a Temporary Restraining Order.

3. As Provost, I serve as Princeton's chief academic officer and chief budget officer. I have personal knowledge of the contents of this declaration, or have knowledge of the matters based on my review of information and records gathered by Princeton University personnel, and could testify thereto.

4. Princeton is a non-profit educational institution, dedicated to research, teaching, and service. The University's longstanding commitment to service is reflected in its informal motto — Princeton in the nation's service and the service of humanity — and exemplified by the extraordinary contributions that our faculty, staff, and students make to society, including through their groundbreaking research. That research is supported by substantial funding from the federal government, including the National Institutes of Health ("NIH").

5. In fiscal year 2024, for example, Princeton's main campus received $252 million of government grant and contract funding, of which $71 million came from NIH. By the end of the fiscal year—which ended on June 30, 2024—Princeton had approximately 254 active NIH-funded awards across the University, many of which were multi-year awards.

6. The funding that Princeton receives from NIH supports research and drives innovation in many critical fields, including:

a. Cancer research

b. Brain and mental health

c. Heart health

d. Child wellbeing

e. Antibiotics and antivirals

f. Autism research

g. Machine learning

h. Genetic engineering (CRISPR)

7. Several of Princeton's many current and pending NIH-funded research initiatives involve collaborations with New Jersey colleges, universities, or research institutes, including Rutgers University, Rutgers Cancer Institute of New Jersey, and Rowan University. Prominent examples include:

a. The Consortium Cancer Center, through which Rutgers Cancer Institute and Princeton University partner to make "impactful scientific discoveries and clinical progress" in the areas of cancer metabolism, genomics, and metastasis. *See* https://cinj.org/about-cinj/consortium-cancer-center.

b. The New Jersey Alliance for Clinical and Translational Science (NJ ACTS), through which Rutgers, Princeton, NJ Institute for Technology (NJIT), and others collaborate to advance "clinical and translational science to develop new therapies and treatments and improve health and health care in New Jersey." *See* https://njacts.rbhs.rutgers.edu/about/.

c. A collaboration between Princeton and Rutgers "to enhance the understanding of mental health disorders through the lens of computational psychiatry." *See* https://pni.princeton.edu/news/2024/princeton-rutgers-collaboration-awarded-16m-research-grant-advance-understanding-mental.

d. A research collaboration between Princeton University and Rutgers New Jersey Medical School to explore using CRISPR-based technology to detect disease.

8. These collaborations promise to deliver on crucial breakthroughs in science intended to benefit the public. At Princeton, the cost of carrying out these projects exceeds the federal dollars committed to them, even including indirect cost recovery. But the recovery of indirect costs at negotiated rates allows Princeton to defray some of the cost associated with such things as:

a. Capital equipment replacement of scientific equipment needed for cutting edge research.

b. Investment in secure data infrastructure to support research, including genomics and other health research.

c. Support for staffing for research data management to make data from research more accessible to the public.

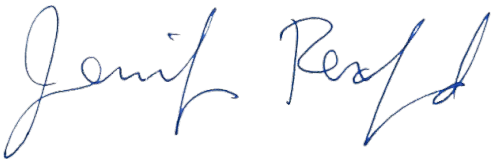
d. Construction and outfitting of specialized facilities for biomedical research, including specialized biological labs that conduct cancer research.

The NIH's proposal to cut indirect cost rates to 15% would have a substantial negative impact on the University's ability to deliver on these important collaborations. The drastic reduction in indirect cost recovery proposed by NIH may hinder the development of certain

research projects, or impede the progress of a broad swath of research efforts. Naturally, there would be effects on employment if staffing, including research-related staffing, was impacted.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on February 9, 2025 at Princeton, New Jersey.



Jennifer Rexford, Provost

EXHIBIT 27

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, *et al.*, Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH, *et al.*, Defendants.	Civil Action No.

DECLARATION OF J. MICHAEL GOWER

I, J. Michael Gower, pursuant to 28 U.S.C. § 1746, hereby declare that the following is true and correct:

1. I am the Executive Vice President – Chief Financial Officer & Treasurer at Rutgers, the State University of New Jersey ("Rutgers"). My educational background includes a BA in Political Science and a MBA, each from Duke University. I have been employed as Rutgers's Chief Financial Officer & Treasurer since September 30, 2013. I have been employed as the Chief Financial Officer at two other universities, each with significant research awards from the National Institutes of Health. I also served as the Chief Financial Officer at the Duke University School of Medicine.
2. I submit this Declaration to explain certain impacts on Rutgers resulting from the February 7, 2025, National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates*, ("NIH Supplemental Guidance"). I have compiled the information in the statements set forth below through review of Rutgers's records and other documents gathered by Rutgers personnel who

have assisted me and on the basis of documents that have been provided to and/or reviewed by me. I have also familiarized myself with the NIH Supplemental Guidance in order to understand its immediate impact on Rutgers.

3. In addition to providing higher education to students from New Jersey and across the nation, Rutgers also supports significant medical and behavioral research and clinical trials across its colleges and schools. Rutgers conducts vital research across a wide range of areas including heart disease, cancer, neuroscience and brain health, and infectious disease.

4. To fund these crucial medical research programs, Rutgers is the recipient of federal funding, including annual funding from NIH in the total amount of approximately $250 million. NIH funding at Rutgers currently supports nearly 1,200 separate grants and more than 2,400 employees.

5. This funding includes both direct as well as "indirect costs," referred to as Facilities and Administrative costs ("F&A"), which cover expenses including but not limited to research administration, the operation and maintenance of lab facilities, the cost of utilities, maintenance of required regulatory and financial teams and other support staff, and overall operations that enable research institutions to continue to survive.

6. Rutgers's previously-negotiated rate agreement with the U.S. Department of Health and Human Services, for use by most federal agencies, set the rate for F&A costs at 57% of modified total direct costs for on-campus research.

7. On February 7, 2025, through the NIH Supplemental Guidance, NIH informed Rutgers that, effective February 10, 2025, it would be applying a standard indirect (F&A) cost rate of 15% to all grants, including ones already awarded.

8. NIH's reduction of Rutgers's indirect cost rate will eliminate approximately $21.6 million in funding for this fiscal year, ending June 30, 2025. This is critical funding that Rutgers uses to support its research programs. The loss of these funds will have an immediate impact on Rutgers's ability to pay for the upkeep of research facilities, bonds used to construct research facilities, utilities for research facilities, managing payroll, accounting and research administration, and for other infrastructure used to support research.
9. If Rutgers's NIH funding remains at $250 million for next fiscal year, with the decrease in the indirect cost rate from 57% to 15%, Rutgers projects an annual loss of approximately $57.5 million for the fiscal year July 1, 2025, through June 30, 2026.
10. The NIH Supplemental Guidance implementing this significant decrease in the indirect cost rate will have a destabilizing financial impact on how Rutgers advances medical research in support of its patients, communities, and the state of New Jersey, not to mention on the livelihoods of our faculty and staff researchers. For example, the University will not be able to accept or maintain many research awards, thus eliminating entire research initiatives.
11. The decrease in the indirect cost rate will cause significant disruption to Rutgers's operations. Rutgers will need to take extraordinary measures to address and mitigate the loss of funding, including but not limited to layoffs of personnel, the closing of labs, shuttering research buildings, and the cessation of many, if not most, biomedical research programs. Rutgers does not have the resources to fund the indirect costs for our existing NIH grant portfolio at the announced flat rate over an extended period.
12. Included in the NIH-funded projects that would be impacted are those in partnership with other institutions in New Jersey.

a. That includes the Rutgers Cancer Institute of New Jersey ("CINJ"), a consortium with Princeton University, which is New Jersey's only National Cancer Institute-designated Comprehensive Cancer Center. CINJ conducts groundbreaking cancer research to advance the prevention and treatment of cancer.

b. That also includes the New Jersey Alliance for Clinical and Translational Science, a partnership among four institutions: Rutgers, Princeton University, the New Jersey Institute of Technology, and RWJBarnabas Health.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed this 9th day of February, 2025, in New Brunswick, NJ.

J. Michael Gower
Executive Vice President – Chief Financial Officer & Treasurer
Rutgers, The State University of New Jersey

EXHIBIT 28

UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al. Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH; MATTHEW MEMOLI, M.D., M.S., in his official capacity as Acting Director of the National Institutes of Health; U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES; and DOROTHY FINK, M.D., in her official capacity as Acting Secretary of the U.S. Department of Health and Human Services, Defendants.	Civil Action No. _____

Declaration of James Paul Holloway

I, James Paul Holloway, hereby declare:

1. I am the Provost and Executive Vice President for Academic Affairs at the University of New Mexico, a position I have held since 2019. As Provost and Executive Vice President for Academic Affairs, I have oversight of academic and research affairs at the University of New Mexico. Prior to holding this position, I was Vice Provost for Global Engagement and Interdisciplinary Academic Affairs at the University of Michigan.
2. As the Provost and Executive Vice President for Academic Affairs, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by my staff. The factual information in this Declaration is based upon records that are maintained in the regular course of the University's business and, in particular, its research functions. It is and was the regular

course of the University's business for an employee of the University with knowledge of the act, event, or condition to make the record or to transmit information thereof to be included in such records. The record was made at or near the time of the act, event, or condition or reasonably soon thereafter.

3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates,* which purports to immediately reduce indirect costs payments to 15%.
4. The University of New Mexico is New Mexico's flagship research university. Our broad research portfolio spans the fundamental sciences, technology and engineering research, education, humanities and social sciences, and human health. We are the only academic health system in the state, and pursue research on improving human health, including substance use disorders, cardiovascular and metabolic disease, infectious diseases and immunity, Alzheimer's disease, kidney disease, cancer, and pediatrics, and more. This research was supported by $107 million from the NIH in Fiscal Year 2024, and we estimate NIH funding in Fiscal Year 2025 will be over $126 million.
5. The University of New Mexico has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH, effective as of Juy 1, 2022. The Indirect Cost ("IDC") Rate in the University of New Mexico NICRA is 52.5%.
6. The University of New Mexico's total blended IDC rate for NIH funding is 26.47%.
7. NIH's reduction of University of New Mexico's IDC rate[s] will eliminate approximately $14.5 million in funding per year that University of New Mexico uses to support its research programs to advance the health and economy of New Mexico. The loss of these funds will

immediately impact University of New Mexico's ability to draw critical funds used to pay expenses associated with facilities, administrative costs including associated salaries and benefits, technology and related infrastructure, and regulatory compliance costs, in support of research.

8. The loss of indirect costs will result in inadequate support systems for clinical trials.

9. University of New Mexico next anticipates to draw funds on or around February 26, 2025.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Albuquerque, New Mexico.

James Paul Holloway

Provost & Executive Vice President for Academc Affairs

University of New Mexico

EXHIBIT 29

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al.,

Plaintiffs,

v.

NATIONAL INSTITUTES OF HEALTH, et al.,

Defendants.

Case No. _____

Declaration of Gloria J. Walker

I, Gloria Walker, hereby declare:

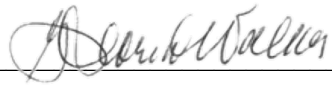
1. I am the Vice President for Finance and Business Operations at Nevada State University, a position I have held since 2024. As Vice President of Finance and Business Operations, I have oversight of fiscal, human, physical, and technological resources and administrative units for the institution. Prior to holding this position, I was Vice President for Finance and Administration and Chief Financial Officer at Florida Agricultural and Mechanical University.
2. As the Vice President of Finace and Business Operations, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates,* which purports to immediately reduce indirect costs payments to 15%.

4. Nevada State University ("NSU") is Nevada's state college. Research at NSU provides students, largely at the undergraduate level, with hands-on educational opportunities and skills to prepare them for graduate school or the professional workforce. This research is supported by $633,871 from the NIH, and is a subaward of the University of Nevada, Reno ("UNR").
5. NSU has a Negotiated Indirect Cost Rate Agreement ("NICRA") with the Department of Health and Human Services ("DHHS"), effective as of October 11, 2023. The Indirect Cost ("IDC") Rate in NSU'S NICRA is 39%.
6. NSU's total blended IDC rate for NIH funding is 30%.
7. NIH's reduction of NSU'S IDC rate[s] will eliminate approximately $15,177 in funding that NSU uses to support its research programs. This would reduce the current rate received by NSU by 50%. The loss of these funds will immediately impact NSU'S ability to draw critical funds used to pay expenses associated with infrastructure used to support research. This reduction is significant and would limit NSU's ability to continue to provide the same level of professional development for academic faculty and start-up funds for new projects. In addition, it would reduce the funding available to develop new academic programs and courses for Nevada's students. Facilities repairs and maintenance are also paid by indirect cost recovery funds and if these funds are not available, repairs and maintenance will be delayed, increasing deferred maintenance costs and the potential for critical failures.
8. NSU also uses the indirect cost recovery funds to cover costs of software and other technology, which would limit the access for faculty, students and staff to state-of-the-art technology. Classroom and office furnishings are also purchased with funds received through indirect cost recovery. With this reduction, furnishings and equipment will be used well beyond their useful life, with the potential to create safety and health issues for faculty, students, and staff.

9. NSU next anticipates to request draw funds from UNR, the primary grantee, on or around February 15, 2025 for the NIH-funded INBRE Program. At that time, the reduced IDC rate will impact NSU significantly. As outlined, this reduction would limit NSU's ability to continue to provide professional development for academic faculty and start-up funds for new projects, reduce the funding available to develop new academic programs and courses for students, reduce funding for software, state-of-the-art technology, and classroom/office furnishings for faculty and students, and delay critical repairs and maintenance that will increase deferred maintenance costs and the potential for critical health and safety issues.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Henderson, Nevada.



Gloria J. Walker

Vice President, Finance and Business Operations

Nevada State University

EXHIBIT 30

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al.,

Plaintiffs,

v.

NATIONAL INSTITUTES OF HEALTH, et al.,

Defendants.

Case No. _____

Declaration of David W. Hatchett

I, David W. Hatchett, hereby declare:

1. I am the Vice President of Research at University of Nevada, Las Vegas ("UNLV"), a position I have held since 2022. As the Vice President of Research, I have oversight of all research activities, grants, contracts, clinical trials, and facilities and service of the Division of Research at UNLV. Prior to holding this position, I was Associate Vice President for Research at UNLV since 2016. I am a full professor of Chemistry and Radiochemistry.
2. As the Vice President of Research, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates,* which purports to immediately reduce indirect costs payments to 15%.

4. UNLV is Nevada's urban research university. UNLV has ongoing NIH funded health research in the areas including genomics, personalized medicine, brain health, and other health areas that impact our region, state, and nation. This research is supported by total of $44.8 million currently awarded by NIH in variable stages of completion.
5. UNLV has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH, effective as of July 1, 2023. The Indirect Cost ("IDC") Rate in UNLV's NICRA is 51.0%.
6. UNLV's total blended IDC rate for NIH funding is 47.2%. The blended IDC is lower than the negotiated rate for UNLV because it includes some grants with lower IDC rates.
7. NIH's reduction of UNLV'S IDC rate will eliminate approximately $2.7 million in resources for the current funding year that UNLV uses to support its research programs The loss of these funds will immediately impact UNLV'S ability to draw critical funds used to pay expenses associated with facilities costs, payroll, and infrastructure used to support research and clinical trials.
8. UNLV's Office of Clinical Trials and the Kirk Kerkorian School of Medicine have ongoing clinical trials that are partially supported with IDC funding that would be severely diminished by the reduction of rate to 15%.
9. UNLV's ability to manage programmatic research infrastructure, payroll, and research facilities, will be severely hindered by a reduction of IDCR. The impact would result in a loss of Division of Research staff, facilities, and infrastructure needed to conduct research and compete for research funding at UNLV.
10. UNLV next anticipates to draw federal and federal pass through funds on or around February 15, 2025 for fifty-nine (59) programs supported by NIH. At that time, the reduced IDC rate will impact UNLV by reducing our ability to support active grants, employ research staff to

administer grants, and maintain facilities and core laboratories that are used to support the funded research. The reduction of indirect funds limits directed funding for laboratory maintenance, start up fees for new faculty hires, freezing research administration across departments and central office support with a direct impact on furthering research infrastructure, and the university's capacity to support research effectively.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Las Vegas, Nevada.

David W. Hatchett

David W. Hatchett

Vice President of Research

University of Nevada, Las Vegas

EXHIBIT 31

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al., Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH, et al., Defendants.	Civil Action No. _____

Declaration of Ben Friedman

I, Ben Friedman, hereby declare:

1. I am the Chief Operating Officer of The Research Foundation for The State University of New York (RF), a position I have held since 2024. As Chief Operating Officer, I have oversight of the day-to-day operations of the RF and I work to establish an environment that supports research and discovery across The State University of New York ("SUNY") system. Prior to holding this position, I was Deputy Undersecretary for Operations at the National Oceanic and Atmospheric Administration.
2. As the RF Chief Operating Officer, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to underscore the fact that public health research will be significantly compromised if the National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost*

Rates, which purports to immediately reduce indirect costs payments to 15%, is implemented.

4. RF is the largest comprehensive university-connected research foundation in the country. It provides essential administrative services that enable SUNY faculty to devote themselves to SUNY's core mission of educating students and conducting life changing research. RF was chartered in 1951 by the New York State Board of Regents as a non-profit education corporation. RF writes and submits grant proposals to agencies, foundations, and companies; establishes contracts and manages funding awarded to run campus-based research projects; protects and commercializes intellectual property created within those projects; and establishes enduring partnerships to advance research and research commercialization.
5. The SUNY System is comprised of 64 colleges and universities, 29 of which are directly operated by the State of New York. Of those, four SUNY campuses are designated R1 research institutions: Binghamton University; Stony Brook University; University at Albany; and University at Buffalo. Attached hereto as Exhibit A is a chart prepared by RF showing negotiated Federal Facilities and Administrative Cost Rates (F&A, or "indirect costs") for various SUNY campuses.
6. Taking into account all the NIH grants that have been awarded to SUNY, our campuses risk losing at least $79 million as a result of NIH's 15% cap on indirect costs, including approximately $21.1 million in costs SUNY campuses will incur to support vital research in the next five months. This is almost certainly an undercount of potential losses, as most SUNY grants are awarded in yearly installments, and these figures count only the current active yearly installment.

7. Indirect cost payments are absolutely essential to SUNY's research programs. They fund a range of important tasks and personnel, without which SUNY's lifesaving research will undoubtedly suffer. Among the work that is funded by indirect cost payments are workstreams that are required by specific grants, including compliance and financial audits. Additionally, indirect cost payments cover SUNY facilities – they quite literally "keep the lights on" – including, lab space, HVAC, custodial service, security costs, computers, and so on. It is not unusual for research universities to decline to accept research funding if the indirect cost payment is too low, as it costs the universities too much to cover facilities and administration costs from some other sources.
8. If the NIH notice remains in effect, SUNY institutions will face a Sophie's Choice – either redirect funding from other essential programs or be forced to end lifesaving NIH funded research programs prematurely.
9. Ending these research programs will not only put lives at risk, but also waste the government's prior investments. The advancements already made in critical areas such as cancer and Alzheimer's disease mitigation or that otherwise support the government's objectives of such research will also be lost as a result thereby, causing immediate and irreparable harm to SUNY and the general public.
10. Binghamton University has, currently, a negotiated rate for indirect costs, namely F&A, of 58% for on-campus research. That rate is scheduled to increase to 58.5% on July 1, 2025, and to 59.5% on July 1, 2026. Attached hereto as Exhibit B is the Negotiated Indirect Cost Rate Agreement between RF o/b/o Binghamton University and the U.S. Department of Health & Human Services.

11. Stony Brook University has, currently, a negotiated rate for indirect costs, namely F&A, of 59.5% for on-campus research. Attached hereto as Exhibit C is the Negotiated Indirect Cost Rate Agreement between RF o/b/o Stony Brook University and the U.S. Department of Health & Human Services.
12. University at Albany has, currently, a negotiated rate for indirect costs, namely F&A, of 56.5% for on-campus research. Attached hereto as Exhibit D is the Negotiated Indirect Cost Rate Agreement between RF o/b/o University at Albany and the U.S. Department of Health & Human Services.
13. University at Buffalo has, currently, a negotiated rate for indirect costs, namely F&A, of 61% for on-campus research. That rate is scheduled to decrease to 60.10% on July 1, 2025. Attached hereto as Exhibit E is the Negotiated Indirect Cost Rate Agreement between RF o/b/o University at Buffalo and the U.S. Department of Health & Human Services.
14. The current rates were negotiated, and the above referenced rate agreements were executed with HHS, according to NIH's long-established process drawing on years of precedent. The RF and SUNY reasonably relied on these rates in competing for NIH funded awards. The NIH notice had the effect of unilaterally modifying the terms of these awards without notice, thereby jeopardizing lifesaving ongoing publicly funded research.
15. The loss of these funds will immediately impact SUNY's ability to draw critical funds used to pay expenses associated with important research that SUNY institutions conduct (facilities costs, payroll, human resources, information technology infrastructure used to support research, clinical trials management and support, and other indirect expenses).
16. SUNY researchers are conducting groundbreaking research that will cure diseases with the potential to save thousands of lives lives. The proposed sudden cuts imperil that lifesaving

research. Among the many lifesaving projects that are funded by NIH grants within SUNY are: a University at Albany project to study the role played by certain enzymes in cell signaling and their impact on the progression of cancer and cardiac disease; a Binghamton University study into ways to "de-risk" drug development programs for muscular dystrophy; a University at Buffalo project to develop a cost-effective blood test to detect potential brain aneurysms; and a Stony Brook University project to prevent and mitigate future infectious disease outbreaks.

17. RF next anticipates to draw funds on or around February 14, 2025. At that time, the reduced Indirect Cost rate will result in a loss of over $600,000 for recovery of costs SUNY has incurred in just the last two weeks.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Albany, New York.

/s/ *Ben Friedman*
Ben Friedman
Chief Operating Officer
The Research Foundation for The State University of New York

Friedman Declaration

Exhibit A

FEDERAL FACILITIES AND ADMINISTRATIVE COST RATES Applied to a Modified Total Direct Cost Base (Longform Schools)								
Location	Effective Date	Research (On-campus)	DOD Research (On-campus)	DOD Research (Off-campus)	Instruction (On-campus)	Other Sponsored Activities (On-campus)	IPA	Other
Albany	7/1/23-6/30/24	56.5	60.5	30.0	55.0	33.0	8.0	
SUNYPoly (CNSE) *(SUNYIT see below)*	7/1/23-6/30/27	54.5	56.5	29.0	45.0	-	9.0	
Binghamton	7/1/23-6/30/24	57.0	60.0	29.0	50.0	38.0	9.0	19.2 (A)
	7/1/24-6/30/25	58.0	61.0	29.0	51.0	38.0	9.0	20.0 (A)
	7/1/25-6/30/26	58.5	61.5	29.0	51.0	38.0	9.0	20.0 (A)
	7/1/26-6/30/27	59.5	62.5	29.0	51.0	38.0	9.0	20.0 (A)
Buffalo	7/1/24-6/30/25	61.0	64.0	29.0	55.5	42.0	8.5	
	7/1/25-6/30/29	60.10	64.0	29.0	55.5	42.0	8.5	
Stony Brook	7/1/18-6/30/23	59.5	62.5	29.0	52.0	42.0	9.0	
Upstate	7/1/21-6/30/28	63.0	66.0	29.0	55.0	34.0	12.0	
Downstate	7/1/24-6/30/25	63.0	66.0	29.0	50.0	34.0	11.0	
	7/1/25-6/30/29	62.20	66.0	29.0	50.0	34.0	11.0	
SUNY ESF	7/1/20-6/30/28	58.0	60.0	28.0	51.0	41.0	12.0	
System Admin-Provost	7/1/21-6/30/28	26.5	26.5	-	26.5	26.5	-	

(A) Trade adjustment center

Note: Off-Campus Rate is 26.0% on all programs except for DOD contracts or otherwise noted

Applied to a Modified Total Dirct Cost Base (Shortform Schools)					
Location	Effective Date	On-campus	Off-campus	IPA	Other
Brockport	7/1/22-6/30/26	55.0	16.0		
Buffalo State	7/1/23-6/30/27	52.0	20.0	-	-
Cortland	7/1/21-6/30/25	59.7	19.8	-	-
	7/1/25-6/30/29	59.5	19.8	-	-
Fredonia	7/1/21-6/30/25	59.1	16.7	-	-
	7/1/25-6/30/29	59.0	16.7	-	-
Geneseo	7/1/16-6/30/24	57.0	22.0		
New Paltz	7/1/22-6/30/26	60.0	19.0	-	-
Old Westbury	7/1/21-6/30/25	59.7	20.7	-	-
	7/1/25-6/30/29	59.6	20.7	-	-
Oneonta	7/1/22-6/30/26	60.0	22.0	-	-
Optometry	7/1/22-6/30/26	63.5	27.4	-	-
Oswego	7/1/21-6/30/25	59.0	16.3	4.0	-
	7/1/25-6/30/29	58.8	16.3	4.0	-
Plattsburgh	7/1/22-6/30/26	58.5	16.0	-	-
Potsdam	7/1/21-6/30/25	59.0	19.3	-	-
	7/1/25-6/30/29	58.7	19.3	-	-
Purchase	7/1/22-6/30/26	63.0	21.0	-	-
SUNYPoly (SUNYIT)	7/1/22-6/30/23	58.0	26.0	-	-
	7/1/23-6/30/27	59.0	26.0	-	-
Empire	7/1/21-6/30/25	39.0	25.3	-	-
	7/1/25-6/30/29	38.9	25.3	-	-
Alfred	7/1/23-6/30/27	59.0	26.0	-	-
Canton	7/1/22-6/30/26	63.0	22.0		
Cobleskill	7/1/22-6/30/26	62.0	26.0	-	-
Delhi	7/1/23-6/30/27	56.5	17.0	-	-
Farmingdale	7/1/21-6/30/25	59.3	17.3	-	-
	7/1/25-6/30/29	59.3	17.3	-	-
Morrisville	7/1/20-6/30/24	56.0	15.0	-	-

Friedman Declaration

Exhibit B

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1146013200F5
ORGANIZATION:
RFSUNY and SUNY at Binghamton
35 State Street, 3rd Floor
Albany, NY 12207-2826

Date: 04/15/2024
FILING REF.: The preceding agreement was dated 10/17/2023

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)

TYPE	EFFECTIVE PERIOD FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
PRED.	07/01/2023	06/30/2024	57.00	On-Campus	Research
PRED.	07/01/2024	06/30/2025	58.00	On-Campus	Research
PRED.	07/01/2025	06/30/2026	58.50	On-Campus	Research
PRED.	07/01/2026	06/30/2027	59.50	On-Campus	Research
PRED.	07/01/2023	06/30/2027	26.00	Off-Campus	Research
PRED.	07/01/2023	06/30/2024	50.00	On-Campus	Instruction
PRED.	07/01/2024	06/30/2027	51.00	On-Campus	Instruction
PRED.	07/01/2023	06/30/2027	26.00	Off-Campus	Instruction
PRED.	07/01/2023	06/30/2027	38.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2023	06/30/2027	26.00	Off-Campus	Other Sponsored Activities
PRED.	07/01/2023	06/30/2024	60.00	On-Campus	Research DOD Contract
PRED.	07/01/2024	06/30/2025	61.00	On-Campus	Research DOD Contract
PRED.	07/01/2025	06/30/2026	61.50	On-Campus	Research DOD Contract
PRED.	07/01/2026	06/30/2027	62.50	On-Campus	Research DOD Contract
PRED.	07/01/2023	06/30/2027	29.00	Off-Campus	Research DOD Contract
PRED.	07/01/2023	06/30/2024	19.20	On-Campus	Trade Adj. Asst. Ctr.
PRED.	07/01/2024	06/30/2027	20.00	On-Campus	Trade Adj. Asst. Ctr.
PRED.	07/01/2023	06/30/2027	9.00	On-Campus	IPA (A)
PROV.	07/01/2027	Until Amended			Use same rates and conditions as those cited for fiscal year ending Jun 30, 2027

*BASE

Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first $25,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of $25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

(A) See Special Remarks (6)

ORGANIZATION: RFSUNY and SUNY at Binghamton
AGREEMENT DATE: 04/15/2024

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2023	6/30/2024	40.00	All	Regular Employees
FIXED	7/1/2023	6/30/2024	28.00	All	Post Doctorals
FIXED	7/1/2023	6/30/2024	14.00	All	Summer Employees
FIXED	7/1/2023	6/30/2024	13.00	All	Graduate Students
FIXED	7/1/2023	6/30/2024	6.00	All	Undergraduate Student
FIXED	7/1/2024	6/30/2025	39.50	All	Regular Employees
FIXED	7/1/2024	6/30/2025	31.00	All	Post Doctorals
FIXED	7/1/2024	6/30/2025	14.00	All	Summer Employees
FIXED	7/1/2024	6/30/2025	13.00	All	Graduate Students
FIXED	7/1/2024	6/30/2025	5.50	All	Undergraduate Student
PROV.	7/1/2025	6/30/2028	39.50	All	Regular Employees
PROV.	7/1/2025	6/30/2028	33.00	All	Post Doctorals
PROV.	7/1/2025	6/30/2028	14.50	All	Summer Employees
PROV.	7/1/2025	6/30/2028	13.50	All	Graduate Students
PROV.	7/1/2025	6/30/2028	5.50	All	Undergraduate Student

** 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.

1. These Facilities and Administrative cost rates apply when grants and contracts are awarded jointly to Research Foundation for SUNY and SUNY at Binghamton.

2. For all activities performed in facilities not owned or leased by the institution or 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 Facilities and Administrative cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

3. The fringe benefit costs listed below are reimbursed to the grantee through the direct fringe benefit rates applicable to Research Foundation employees: Retiree Health Insurance, Retirement Expense, Social Security, NYS Unemployment Insurance, NYS Disability Insurance, Group Health Insurance, Group Life Insurance, Long Term Disability Insurance, Workers' Compensation, Dental Insurance, Vacation & Sick Leave*, and Vision Benefits

*This component consists of payments for accrued unused vacation leave made in accordance with the Research Foundation Leave Policy to employees who have terminated, changed accruing status, or transferred. It also includes payments for absences over 30 calendar-days that are charged to sick leave.

The fringe benefit costs for State University of New York employees are charged utilizing the New York State fringe benefit rate for federal funds. This approved rate is contained in the New York State-Wide Cost Allocation Plan. This rate includes the following costs: Social Security, Retirement, Health Insurance, Unemployment Benefits, Workers' Compensation, Survivors' Benefits, Dental Insurance, Employee Benefit Funds, and Vision Benefits.

4. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds $5,000.

5. 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 for the cost of these paid absences are not made.

6. This rate applies to positions covered under the Intergovernmental Personnel Act (IPA) Mobility Program. This rate includes the applicable administrative costs only.

7. Your next IDC proposal based on actual costs for the fiscal year ending 06/30/2026 is due in our office by 12/31/2026, and your next FB proposal based on actual costs for the fiscal year ending 06/30/2024 is due in our office by 12/31/2024.

8. 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 conditions: (1) Only costs incurred by the organization were included in its indirect cost pool 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 treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded 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 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 indirect 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 Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, 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 indirect 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 indirect costs allocable to these programs.

BY THE INSTITUTION:

RFSUNY and SUNY at Binghamton
(INSTITUTION)

DocuSigned by:
David Martin
C8FC256F18C2403...
(SIGNATURE)

David Martin
(NAME)

Associate Director of Cost Accounting
(TITLE)

6/11/2024
(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Darryl W. Mayes -S
Digitally signed by Darryl W. Mayes -S
Date: 2024.06.07 15:03:53 -04'00'
(SIGNATURE)

Darryl W. Mayes
(NAME)

Deputy Director, Cost Allocation Services
(TITLE)

04/15/2024
(DATE)

HHS REPRESENTATIVE: Ryan McCarthy
TELEPHONE: (212) 264-2069

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Binghamton

FY Covered by Rate:	**7/1/23-**	
Rate type: Predetermined	**06/30/27**	
Rate Component		
1. Depreciation - Bldgs & Improvements	**0.0%**	
2. Depreciation - Equipment	**0.0%**	
3. Operation & Maintenance	**0.0%**	
4. Interest	**0.0%**	
5. Library	**0.0%**	
6. General Administration	**0.0%**	*
7. Departmental Administration	**26.0%**	*
8. Sponsored Funds Administration	**0.0%**	*
9. Utility Cost Adjustment	**0.0%**	
Published Off-Campus Rate - Research	**26.0%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

DocuSigned by:

Name David Martin

C8FC256F18C2403...

Title Associate Director of Cost Accounting

Date 2/6/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Binghamton

FY Covered by Rate: Rate type: Predetermined	7/1/23- 06/30/24	7/1/24- 06/30/25	7/1/25- 06/30/26	7/1/26- 06/30/27	
Rate Component					
1. Depreciation - Bldgs & Improvements	5.0%	5.0%	5.0%	5.0%	
2. Depreciation - Equipment	4.0%	4.0%	4.0%	4.0%	
3. Operation & Maintenance	17.7%	18.7%	19.2%	20.2%	
4. Interest	4.0%	4.0%	4.0%	4.0%	
5. Library	2.0%	2.0%	2.0%	2.0%	
6. General Administration	0.0%	0.0%	0.0%	0.0%	*
7. Departmental Administration	26.0%	26.0%	26.0%	26.0%	*
8. Sponsored Funds Administration	0.0%	0.0%	0.0%	0.0%	*
9. Utility Cost Adjustment	1.3%	1.3%	1.3%	1.3%	
Published On-Campus Rate- Research DOD	60.0%	61.0%	61.5%	62.5%	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

DocuSigned by:

Name David Martin

C8FC256F18C2403...

Title Associate Director of Cost Accounting

Date 2/6/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Binghamton

FY Covered by Rate:	**7/1/23-**
Rate type: Predetermined	**06/30/24**
Rate Component	
1. Depreciation - Bldgs & Improvements	**0.0%**
2. Depreciation - Equipment	**0.0%**
3. Operation & Maintenance	**0.0%**
4. Interest	**0.0%**
5. Library	**0.0%**
6. General Administration	**0.0%** *
7. Departmental Administration	**29.0%** *
8. Sponsored Funds Administration	**0.0%** *
9. Utility Cost Adjustment	**0.0%**
Published Off-Campus Rate- Research DOD	**29.0%**

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

Name DocuSigned by: David Martin C8FC256F18C2403...

Title Associate Director of Cost Accounting

Date 2/6/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Binghamton

FY Covered by Rate:	**7/1/23-**	
Rate type: Predetermined	**06/30/27**	
Rate Component		
1. Depreciation - Bldgs & Improvements	**3.1%**	
2. Depreciation - Equipment	**0.1%**	
3. Operation & Maintenance	**6.6%**	
4. Interest	**0.7%**	
5. Library	**1.5%**	
6. General Administration	**0.0%**	*
7. Departmental Administration	**26.0%**	*
8. Sponsored Funds Administration	**0.0%**	*
9. Student Services	**0.0%**	
Published On-Campus Rate - OSA	**38.0%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

DocuSigned by:

Name David Martin

C8FC256F18C2403...

Title Associate Director of Cost Accounting

Date 2/6/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Binghamton

FY Covered by Rate:	**7/1/23-**	
Rate type: Predetermined	**06/30/27**	
Rate Component		
1. Depreciation - Bldgs & Improvements	**0.0%**	
2. Depreciation - Equipment	**0.0%**	
3. Operation & Maintenance	**0.0%**	
4. Interest	**0.0%**	
5. Library	**0.0%**	
6. General Administration	**0.0%**	*
7. Departmental Administration	**26.0%**	*
8. Sponsored Funds Administration	**0.0%**	*
9. Student Services	**0.0%**	
Published Off-Campus Rate - OSA	**26.0%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

DocuSigned by:

Name David Martin

C8FC256F18C2403...

Title Associate Director of Cost Accounting

Date 2/6/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Binghamton

FY Covered by Rate: **Rate type: Predetermined**	**7/1/23-06/30/24**	**7/1/24-06/30/27**	
Rate Component			
1. Depreciation - Bldgs & Improvements	**7.0%**	**7.0%**	
2. Depreciation - Equipment	**0.7%**	**0.7%**	
3. Operation & Maintenance	**8.8%**	**9.8%**	
4. Interest	**3.1%**	**3.1%**	
5. Library	**4.4%**	**4.4%**	
6. General Administration	**0.0%**	**0.0%**	*
7. Departmental Administration	**26.0%**	**26.0%**	*
8. Sponsored Funds Administration	**0.0%**	**0.0%**	*
9. Student Services	**0.0%**	**0.0%**	
Published On-Campus Rate- Instruction	**50.0%**	**51.0%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

Name DocuSigned by: David Martin C8FC256F18C2403...

Title Associate Director of Cost Accounting

Date 2/6/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Binghamton

FY Covered by Rate:	**7/1/23-**	
Rate type: Predetermined	**06/30/27**	
Rate Component		
1. Depreciation - Bldgs & Improvements	**0.0%**	
2. Depreciation - Equipment	**0.0%**	
3. Operation & Maintenance	**0.0%**	
4. Interest	**0.0%**	
5. Library	**0.0%**	
6. General Administration	**0.0%**	*
7. Departmental Administration	**26.0%**	*
8. Sponsored Funds Administration	**0.0%**	*
9. Student Services	**0.0%**	
Published Off-Campus Rate- Instruction	**26.0%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

Name DocuSigned by: David Martin C8FC256F18C2403...

Title Associate Director of Cost Accounting

Date 2/6/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Binghamton

FY Covered by Rate: **Rate type: Predetermined**	**7/1/23-06/30/24**	**7/1/24-06/30/27**	
Rate Component			
1. Depreciation - Bldgs & Improvements	**0.0%**	**0.0%**	
2. Depreciation - Equipment	**0.0%**	**0.0%**	
3. Operation & Maintenance	**0.0%**	**0.0%**	
4. Interest	**0.0%**	**0.0%**	
5. Library	**0.0%**	**0.0%**	
6. General Administration	**9.0%**	**9.0%**	*
7. Departmental Administration	**0.0%**	**0.0%**	*
8. Sponsored Funds Administration	**10.2%**	**11.0%**	*
9. Student Services	**0.0%**	**0.0%**	
Published On-Campus Rate - TAAC	**19.2%**	**20.0%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

Name DocuSigned by: David Martin C8FC256F18C2403...

Title Associate Director of Cost Accounting

Date 2/6/2024

Components of Published Facilities & Administrative Cost Ra

Institution : RFSUNY and SUNY at Binghamton

FY Covered by Rate:	**7/1/23-**
Rate type: Predetermined	**06/30/27**

Rate Component		
1. Depreciation - Bldgs & Improvement	**0.0%**	
2. Depreciation - Equipment	**0.0%**	
3. Operation & Maintenance	**0.0%**	
4. Interest	**0.0%**	
5. Library	**0.0%**	
6. General Administration	**1.2%**	*
7. Departmental Administration	**0.0%**	*
8. Sponsored Funds Administration	**7.8%**	*
9. Student Services	**0.0%**	
Published Rate - IPA	**9.0%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform G Costs Identification and Assignment, and Rate Determinatior Education (IHEs), C.8. dated December 26, 2013.**

DocuSigned by:

Name David Martin

C8FC256F18C2403...

Title Associate Director of Cost Accounting

Date 2/6/2024

Friedman Declaration

Exhibit C

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1146013200F7
ORGANIZATION:
RFSUNY and SUNY at Stony Brook
35 State Street
Albany, NY 12207-2826

Date: 04/15/2024
FILING REF.: The preceding agreement was dated 04/27/2023

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)

TYPE	EFFECTIVE PERIOD FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
PROV.	07/01/2023	Until Amended	59.50	On-Campus	Research
PROV.	07/01/2023	Until Amended	26.00	Off-Campus	Research
PROV.	07/01/2023	Until Amended	62.50	On-Campus	Research DOD Contract
PROV.	07/01/2023	Until Amended	29.00	Off-Campus	Research DOD Contract
PROV.	07/01/2023	Until Amended	52.00	On-Campus	Instruction
PROV.	07/01/2023	Until Amended	26.00	Off-Campus	Instruction
PROV.	07/01/2023	Until Amended	42.00	On-Campus	Other Sponsored Programs
PROV.	07/01/2023	Until Amended	26.00	Off-Campus	Other Sponsored Programs
PROV.	07/01/2023	Until Amended	9.00	All	IPA (A)

*BASE

Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first $25,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of $25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

(A) See Special Remarks (6)

ORGANIZATION: RFSUNY and SUNY at Stony Brook
AGREEMENT DATE: 04/15/2024

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2023	6/30/2024	40.00	All	Regular Employees
FIXED	7/1/2023	6/30/2024	28.00	All	Post Doctorals
FIXED	7/1/2023	6/30/2024	14.00	All	Summer Employees
FIXED	7/1/2023	6/30/2024	13.00	All	Graduate Students
FIXED	7/1/2023	6/30/2024	6.00	All	Undergraduate Student
FIXED	7/1/2024	6/30/2025	39.50	All	Regular Employees
FIXED	7/1/2024	6/30/2025	31.00	All	Post Doctorals
FIXED	7/1/2024	6/30/2025	14.00	All	Summer Employees
FIXED	7/1/2024	6/30/2025	13.00	All	Graduate Students
FIXED	7/1/2024	6/30/2025	5.50	All	Undergraduate Student
PROV.	7/1/2025	6/30/2028	39.50	All	Regular Employees
PROV.	7/1/2025	6/30/2028	33.00	All	Post Doctorals
PROV.	7/1/2025	6/30/2028	14.50	All	Summer Employees
PROV.	7/1/2025	6/30/2028	13.50	All	Graduate Students
PROV.	7/1/2025	6/30/2028	5.50	All	Undergraduate Student

** 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.

1. These Facilities and Administrative cost rates apply when grants and contracts are awarded jointly to Research Foundation for SUNY and SUNY at Stonybrook.

2. OFF-CAMPUS DEFINITION: For all activities performed in facilities not owned or leased by the institution or 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 Facilities and Administrative cost rate. If more than 50% of a project is performed off-campus, the off-campus rate will apply to the entire project.

3. The fringe benefit costs listed below are reimbursed to the grantee through the direct fringe benefit rates applicable to Research Foundation employees: Retiree Health Insurance, Retirement Expense, Social Security, NYS Unemployment Insurance, NYS Disability Insurance, Group Health Insurance, Group Life Insurance, Long Term Disability Insurance, Workers' Compensation, Dental Insurance, Vacation & Sick Leave*, and Vision Benefits.

*This component consists of payments for accrued unused vacation leave made in accordance with the Research Foundation Leave Policy to employees who have terminated, changed accruing status, or transferred. It also includes payments for absences over 30 calendar-days that are charged to sick leave.

The fringe benefit costs for State University of New York employees are charged utilizing the New York State fringe benefit rate for federal funds. This approved rate is contained in the New York State-Wide Cost Allocation Plan. This rate includes the following costs: Social Security, Retirement, Health Insurance, Unemployment Benefits, Workers' Compensation, Survivors' Benefits, Dental Insurance, Employee Benefit Funds, and Vision Benefits.

4. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds $5,000.

5. 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 for the cost of these paid absences are not made.

6. This rate applies to positions covered under the Intergovernmental Personnel Act (IPA) Mobility Program. This rate includes the applicable administrative costs only.

7. The one year rate extension of the indirect cost rate was granted in accordance with the OMB Memorandum M-20-17.

8. Your next IDC proposal based on actual costs for the fiscal year ending 06/30/2022 is due in our office by 12/31/2022 (proposal in-house), and your next FB proposal based on actual costs for the fiscal year ending 06/30/2024 is due in our office by 12/31/2024.

9. This rate agreement updates the 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 conditions: (1) Only costs incurred by the organization were included in its indirect cost pool 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 treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded 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 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 indirect 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 Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, 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 indirect 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 indirect costs allocable to these programs.

BY THE INSTITUTION:

RFSUNY and SUNY at Stony Brook
(INSTITUTION)

DocuSigned by:
David Martin
C8FC256F18C2403...
(SIGNATURE)

David Martin
(NAME)

Associate Director of Cost Accounting
(TITLE)

6/11/2024
(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Darryl W. Mayes -S
Digitally signed by Darryl W. Mayes -S
Date: 2024.06.07 15:09:16 -04'00'
(SIGNATURE)

Darryl W. Mayes
(NAME)

Deputy Director, Cost Allocation Services
(TITLE)

04/15/2024
(DATE)

HHS REPRESENTATIVE: Ryan McCarthy
TELEPHONE: (212) 264-2069

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Stony Brook

FY Covered by Rate:	**7/1/19-**
Rate type: Predetermined	**06/30/23**
Rate Component	
1. Depreciation - Bldgs & Improvements	**5.2%**
2. Depreciation - Equipment	**3.0%**
3. Operation & Maintenance	**19.4%**
4. Interest	**3.0%**
5. Library	**1.6%**
6. General Administration	**0.0%** *
7. Departmental Administration	**26.0%** *
8. Sponsored Funds Administration	**0.0%** *
9. Utility Cost Adjustment	**1.3%**
Published On-Campus Rate- Research	**59.5%**

*** Reflects provisions of Appendix III to Part 200 of Uniform Guida Costs Identification and Assignment, and Rate Determination for Education (IHEs), C.8. dated December 26, 2013.**

DocuSigned by:
Chris Wade
18AE92672369483...

Name

Title Senior Director Cost Accounting and Procurement

Date 6/23/2020

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Stony Brook

FY Covered by Rate:	**7/1/19-**	
Rate type: Predetermined	**06/30/23**	
Rate Component		
1. Depreciation - Bldgs & Improvements	**0.0%**	
2. Depreciation - Equipment	**0.0%**	
3. Operation & Maintenance	**0.0%**	
4. Interest	**0.0%**	
5. Library	**0.0%**	
6. General Administration	**0.0%**	*
7. Departmental Administration	**26.0%**	*
8. Sponsored Funds Administration	**0.0%**	*
9. Utility Cost Adjustment	**0.0%**	
Published Off-Campus Rate - Research	**26.0%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

DocuSigned by:
Chris Wade
18AE92672369483...

Name

Senior Director Cost Accounting and Procurement

Title

6/23/2020

Date

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Stony Brook

FY Covered by Rate:	**7/1/19-**	
Rate type: Predetermined	**06/30/23**	
Rate Component		
1. Depreciation - Bldgs & Improvements	**5.2%**	
2. Depreciation - Equipment	**3.0%**	
3. Operation & Maintenance	**19.4%**	
4. Interest	**3.0%**	
5. Library	**1.6%**	
6. General Administration	**10.3%**	*
7. Departmental Administration	**11.0%**	*
8. Sponsored Funds Administration	**7.7%**	*
9. Utility Cost Adjustment	**1.3%**	
Published On-Campus Rate- Research DOD	**62.5%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

DocuSigned by:
Chris Wade
18AE92672369483...

Name

Senior Director Cost Accounting and Procurement

Title

6/23/2020

Date

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Stony Brook

FY Covered by Rate:	**7/1/19-**	
Rate type: Predetermined	**06/30/23**	
Rate Component		
1. Depreciation - Bldgs & Improvements	**0.0%**	
2. Depreciation - Equipment	**0.0%**	
3. Operation & Maintenance	**0.0%**	
4. Interest	**0.0%**	
5. Library	**0.0%**	
6. General Administration	**10.3%**	*
7. Departmental Administration	**11.0%**	*
8. Sponsored Funds Administration	**7.7%**	*
9. Utility Cost Adjustment	**0.0%**	
Published Off-Campus Rate- Research DOD	**29.0%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

DocuSigned by:
Chris Wade
18AE92672369483...

Name

Senior Director Cost Accounting and Procurement

Title

6/23/2020

Date

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Stony Brook

FY Covered by Rate:	**7/1/19-**	
Rate type: Predetermined	**06/30/23**	
Rate Component		
1. Depreciation - Bldgs & Improvements	**2.6%**	
2. Depreciation - Equipment	**1.8%**	
3. Operation & Maintenance	**9.2%**	
4. Interest	**0.9%**	
5. Library	**1.5%**	
6. General Administration	**0.0%**	*
7. Departmental Administration	**26.0%**	*
8. Sponsored Funds Administration	**0.0%**	*
9. Student Services	**0.0%**	
Published On-Campus Rate - OSP	**42.0%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

Name DocuSigned by: Chris Wade 18AE92672369483...

Title Senior Director Cost Accounting and Procurement

Date 6/23/2020

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Stony Brook

FY Covered by Rate:	**7/1/19-**	
Rate type: Predetermined	**06/30/23**	
Rate Component		
1. Depreciation - Bldgs & Improvements	**0.0%**	
2. Depreciation - Equipment	**0.0%**	
3. Operation & Maintenance	**0.0%**	
4. Interest	**0.0%**	
5. Library	**0.0%**	
6. General Administration	**0.0%**	*
7. Departmental Administration	**26.0%**	*
8. Sponsored Funds Administration	**0.0%**	*
9. Student Services	**0.0%**	
Published Off-Campus Rate - OSP	**26.0%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

Name DocuSigned by: Chris Wade 18AE92672369483...

Title Senior Director Cost Accounting and Procurement

Date 6/23/2020

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Stony Brook

FY Covered by Rate:	**7/1/19-**
Rate type: Predetermined	**06/30/23**

Rate Component		
1. Depreciation - Bldgs & Improvements	**4.3%**	
2. Depreciation - Equipment	**0.6%**	
3. Operation & Maintenance	**12.0%**	
4. Interest	**1.6%**	
5. Library	**7.5%**	
6. General Administration	**0.0%**	*
7. Departmental Administration	**26.0%**	*
8. Sponsored Funds Administration	**0.0%**	*
9. Student Services	**0.0%**	
Published On-Campus Rate- Instruction	**52.0%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

Name DocuSigned by: Chris Wade 18AE92672369483...

Title Senior Director Cost Accounting and Procurement

Date 6/23/2020

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Stony Brook

FY Covered by Rate:	**7/1/19-**
Rate type: Predetermined	**06/30/23**
Rate Component	
1. Depreciation - Bldgs & Improvements	**0.0%**
2. Depreciation - Equipment	**0.0%**
3. Operation & Maintenance	**0.0%**
4. Interest	**0.0%**
5. Library	**0.0%**
6. General Administration	**0.0%** *
7. Departmental Administration	**26.0%** *
8. Sponsored Funds Administration	**0.0%** *
9. Student Services	**0.0%**
Published Off-Campus Rate- Instruction	**26.0%**

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

DocuSigned by:
Chris Wade
18AE92672369483...

Name

Senior Director Cost Accounting and Procurement

Title

6/23/2020

Date

Components of Published Facilities & Administrative Cost Ra

Institution : RFSUNY and SUNY at Stony Brook

FY Covered by Rate:	**7/1/19-**
Rate type: Predetermined	**06/30/23**

Rate Component		
1. Depreciation - Bldgs & Improvement	**0.0%**	
2. Depreciation - Equipment	**0.0%**	
3. Operation & Maintenance	**0.0%**	
4. Interest	**0.0%**	
5. Library	**0.0%**	
6. General Administration	**1.4%**	*
7. Departmental Administration	**0.0%**	*
8. Sponsored Funds Administration	**7.6%**	*
9. Student Services	**0.0%**	
Published Rate - IPA	**9.0%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform G Costs Identification and Assignment, and Rate Determinatior Education (IHEs), C.8. dated December 26, 2013.**

DocuSigned by:
Chris Wade
18AE92672369483...

Name

Senior Director Cost Accounting and Procurement

Title

6/23/2020

Date

Friedman Declaration

Exhibit D

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1146013200F3
ORGANIZATION:
RFSUNY and SUNY at Albany
35 State Street, 3rd Floor
Albany, NY 12207-2826

Date: 04/15/2024
FILING REF.: The preceding agreement was dated 04/27/2023

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)

TYPE	EFFECTIVE PERIOD FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
PRED.	07/01/2023	06/30/2024	56.50	On-Campus	Research
PRED.	07/01/2023	06/30/2024	26.00	Off-Campus	Research
PRED.	07/01/2023	06/30/2024	55.00	On-Campus	Instruction
PRED.	07/01/2023	06/30/2024	26.00	Off-Campus	Instruction
PRED.	07/01/2023	06/30/2024	60.50	On-Campus	Research DOD Contract
PRED.	07/01/2023	06/30/2024	30.00	Off-Campus	Research DOD Contract
PRED.	07/01/2023	06/30/2024	33.00	On-Campus	Other Sponsored Activities
PRED.	07/01/2023	06/30/2024	26.00	Off-Campus	Other Sponsored Activities
PRED.	07/01/2023	06/30/2024	8.00	All	IPA (A)
PROV.	07/01/2024	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2024.

*BASE

Modified total direct costs, consisting of all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel and up to the first $25,000 of each subaward (regardless of the period of performance of the subawards under the award). Modified total direct costs shall exclude equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of $25,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

(A) See Special Remarks (5)

ORGANIZATION: RFSUNY and SUNY at Albany
AGREEMENT DATE: 04/15/2024

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2023	6/30/2024	40.00	All	Regular Employees
FIXED	7/1/2023	6/30/2024	28.00	All	Post Doctorals
FIXED	7/1/2023	6/30/2024	14.00	All	Summer Employees
FIXED	7/1/2023	6/30/2024	13.00	All	Graduate Students
FIXED	7/1/2023	6/30/2024	6.00	All	Undergraduate Student
FIXED	7/1/2024	6/30/2025	39.50	All	Regular Employees
FIXED	7/1/2024	6/30/2025	31.00	All	Post Doctorals
FIXED	7/1/2024	6/30/2025	14.00	All	Summer Employees
FIXED	7/1/2024	6/30/2025	13.00	All	Graduate Students
FIXED	7/1/2024	6/30/2025	5.50	All	Undergraduate Student
PROV.	7/1/2025	6/30/2028	39.50	All	Regular Employees
PROV.	7/1/2025	6/30/2028	33.00	All	Post Doctorals
PROV.	7/1/2025	6/30/2028	14.50	All	Summer Employees
PROV.	7/1/2025	6/30/2028	13.50	All	Graduate Students
PROV.	7/1/2025	6/30/2028	5.50	All	Undergraduate Student

** 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.

1. These Facilities and Administrative cost rates apply when grants and contracts are awarded jointly to Research Foundation for SUNY and SUNY at Albany.

2. For all activities performed in facilities not owned or leased by the institution or to which rent is directly allocated to the project(s), the off campus rate will apply. Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

3. The fringe benefit costs listed below are reimbursed to the grantee through the direct fringe benefit rates applicable to Research Foundation employees: Retiree Health Insurance, Retirement Expense, Social Security, NYS Unemployment Insurance, NYS Disability Insurance, Group Health Insurance, Group Life Insurance, Long Term Disability Insurance, Workers' Compensation, Dental Insurance, Vacation & Sick Leave*, and Vision Benefits.

*This component consists of payments for accrued unused vacation leave made in accordance with the Research Foundation Leave Policy to employees who have terminated, changed accruing status, or transferred. It also includes payments for absences over 30 calendar-days that are charged to sick leave.

The fringe benefit costs for State University of New York employees are charged utilizing the New York State fringe benefit rate for federal funds. This approved rate is contained in the New York State-Wide Cost Allocation Plan. This rate includes the following costs: Social Security, Retirement, Health Insurance, Unemployment Benefits, Workers' Compensation, Survivors' Benefits, Dental Insurance, Employee Benefit Funds, and Vision Benefits.

4. 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 for the cost of these paid absences are not made.

5. This rate applies to positions covered under the Intergovernmental Personnel Act (IPA) Mobility Program. This rate includes the applicable administrative costs only.

6. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds $5,000.

7. Your next IDC proposal based on actual costs for the fiscal year ending 06/30/2023 is due in our office by 12/31/2023, and you next FB proposal based on actual costs for the fiscal year ending 06/30/2024 is due in our office by 12/31/2024.

8. 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 conditions: (1) Only costs incurred by the organization were included in its indirect cost pool 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 treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded 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 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 indirect 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 Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, 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 indirect 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 indirect costs allocable to these programs.

BY THE INSTITUTION:

RFSUNY and SUNY at Albany
(INSTITUTION)

DocuSigned by:
David Martin
C8FC256F18C2403...
(SIGNATURE)

David Martin
(NAME)

Associate Director of Cost Accounting
(TITLE)

6/11/2024
(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Darryl W. Mayes -S
Digitally signed by Darryl W. Mayes -S
Date: 2024.06.07 14:53:14 -04'00'
(SIGNATURE)

Darryl W. Mayes
(NAME)

Deputy Director, Cost Allocation Services
(TITLE)

04/15/2024
(DATE)

HHS REPRESENTATIVE: Ryan McCarthy
TELEPHONE: (212) 264-2069

Components of Published Facilities and Administrative Cost Rate

Institution: RFSUNY and SUNY at Albany
FY Covered by Rate: Fiscal Year Ending 6/30/20 - 6/30/24

Rate Component	FYE 2020 FINAL	FYE 2021 PRED.	FYE 2022-23 PRED.	FYE 2024 PRED.
1. a. Depreciation - Bldgs & Improvements	4.70%	4.70%	5.90%	6.00%
b. Depreciation - Moveable Equipment	3.20%	3.20%	3.20%	3.30%
2. Interest	3.20%	3.20%	4.40%	4.50%
3. Operation & Maintenance	15.10%	15.10%	14.20%	14.40%
4. General Administration	0.00%	0.00%	0.00%	0.00% *
5. Departmental Administration	26.00%	26.00%	26.00%	26.00% *
6. Sponsored Projects Administration	0.00%	0.00%	0.00%	0.00% *
7. Library	1.80%	1.80%	1.80%	1.80%
8. Student Services	0.00%	0.00%	0.00%	0.00%
9. Utility Cost Adjustment	0.50%	0.50%	0.50%	0.50%
Published On-Campus Rate - Organized Research	**54.5%**	**54.5%**	**56.0%**	**56.5%**

* Reflects provisions of Uniform Guidance, Appendix III to Part 200, Section C.8.

Name : DocuSigned by: Chris Wade 18AE92672369483...

Title: Senior Director Cost Accounting and Procurement

Date: 3/5/2021

Components of Published Facilities and Administrative Cost Rate

Institution: **RFSUNY and SUNY at Albany**
FY Covered by Rate: **Fiscal Year Ending 6/30/20 - 6/30/24**

Rate Component	FYE 2020 FINAL	FYE 2021 PRED.	FYE 2022-23 PRED.	FYE 2024 PRED.
1. a. Depreciation - Bldgs & Improvements	4.70%	4.70%	5.90%	6.00%
b. Depreciation - Moveable Equipment	3.20%	3.20%	3.20%	3.30%
2. Interest	3.20%	3.20%	4.40%	4.50%
3. Operation & Maintenance	15.10%	15.10%	14.20%	14.40%
4. General Administration	0.00%	0.00%	0.00%	0.00%
5. Departmental Administration	30.00%	30.00%	30.00%	30.00%
6. Sponsored Projects Administration	0.00%	0.00%	0.00%	0.00%
7. Library	1.80%	1.80%	1.80%	1.80%
8. Student Services	0.00%	0.00%	0.00%	0.00%
9. Utility Cost Adjustment	0.50%	0.50%	0.50%	0.50%
Published On-Campus Rate -Research DOD Contracts	**58.5%**	**58.5%**	**60.0%**	**60.5%**

Name : DocuSigned by: Chris Wade 18AE92672369483...

Title: Senior Director Cost Accounting and Procurement

Date: 3/5/2021

Components of Published Facilities and Administrative Cost Rate

Institution: **RFSUNY and SUNY at Albany**
FY Covered by Rate: **Fiscal Year Ending 6/30/20 - 6/30/24**

Rate Component	FYE 2020 FINAL	FYE 2021-24 PRED.
1. a. Depreciation - Bldgs & Improvements	0.00%	0.00%
b. Depreciation - Moveable Equipment	0.00%	0.00%
2. Interest	0.00%	0.00%
3. Operation & Maintenance	0.00%	0.00%
4. General Administration	0.00%	0.00% *
5. Departmental Administration	26.00%	26.00% *
6. Sponsored Projects Administration	0.00%	0.00% *
7. Library	0.00%	0.00%
8. Student Services	0.00%	0.00%
9. Utility Cost Adjustment	0.00%	0.00%
Published Off-Campus Rate - Organized Research	**26.0%**	**26.0%**

* Reflects provisions of Uniform Guidance, Appendix III to Part 200, Section C.8.

Name : DocuSigned by: Chris Wade 18AE92672369483...

Title: Senior Director Cost Accounting and Procurement

Date: 3/5/2021

Components of Published Facilities and Administrative Cost Rate

Institution: **RFSUNY and SUNY at Albany**
FY Covered by Rate: **Fiscal Year Ending 6/30/20 - 6/30/24**

Rate Component	FYE 2020 FINAL	FYE 2021-24 PRED.
1. a. Depreciation - Bldgs & Improvements	0.00%	0.00%
b. Depreciation - Moveable Equipment	0.00%	0.00%
2. Interest	0.00%	0.00%
3. Operation & Maintenance	0.00%	0.00%
4. General Administration	0.00%	0.00%
5. Departmental Administration	30.00%	30.00%
6. Sponsored Projects Administration	0.00%	0.00%
7. Library	0.00%	0.00%
8. Student Services	0.00%	0.00%
9. Utility Cost Adjustment	0.00%	0.00%
Published Off-Campus Rate -Research DOD Contracts	**30.0%**	**30.0%**

Name : DocuSigned by: Chris Wade 18AE92672369483...

Title: Senior Director Cost Accounting and Procurement

Date: 3/5/2021

Components of Published Facilities and Administrative Cost Rate

Institution: **RFSUNY and SUNY at Albany**
FY Covered by Rate: **Fiscal Year Ending 6/30/20 - 6/30/24**

Rate Component	FYE 2020 FINAL	FYE 2021 PRED.	FYE 2022-24 PRED.
1. a. Depreciation - Bldgs & Improvements	0.30%	0.30%	0.30%
b. Depreciation - Moveable Equipment	0.10%	0.10%	0.10%
2. Interest	0.10%	0.10%	0.10%
3. Operation & Maintenance	4.00%	4.00%	5.00%
4. General Administration	0.00%	0.00%	0.00% *
5. Departmental Administration	26.00%	26.00%	26.00% *
6. Sponsored Projects Administration	0.00%	0.00%	0.00% *
7. Library	1.50%	1.50%	1.50%
8. Student Services	0.00%	0.00%	0.00%
Published On-Campus Rate -Other Sponsored Activities	**32.0%**	**32.0%**	**33.0%**

* Reflects provisions of Uniform Guidance, Appendix III to Part 200, Section C.8.

DocuSigned by:
Name : Chris Wade
18AE92672369483...

Title: Senior Director Cost Accounting and Procurement

Date: 3/5/2021

Components of Published Facilities and Administrative Cost Rate

Institution: **RFSUNY and SUNY at Albany**
FY Covered by Rate: **Fiscal Year Ending 6/30/20 - 6/30/24**

Rate Component	FYE 2020 FINAL	FYE 2021-24 PRED.
1. a. Depreciation - Bldgs & Improvements	0.00%	0.00%
b. Depreciation - Moveable Equipment	0.00%	0.00%
2. Interest	0.00%	0.00%
3. Operation & Maintenance	0.00%	0.00%
4. General Administration	0.00%	0.00% *
5. Departmental Administration	26.00%	26.00% *
6. Sponsored Projects Administration	0.00%	0.00% *
7. Library	0.00%	0.00%
8. Student Services	0.00%	0.00%
Published Off-Campus Rate -Other Sponsored Activities	**26.0%**	**26.0%**

* Reflects provisions of Uniform Guidance, Appendix III to Part 200, Section C.8.

Name : DocuSigned by: Chris Wade 18AE92672369483...

Title: Senior Director Cost Accounting and Procurement

Date: 3/5/2021

Components of Published Facilities and Administrative Cost Rate

Institution: **RFSUNY and SUNY at Albany**
FY Covered by Rate: **Fiscal Year Ending 6/30/20 - 6/30/24**

Rate Component	FYE 2020 FINAL	FYE 2021 PRED.	FYE 2022-24 PRED.
1. a. Depreciation - Bldgs & Improvements	3.10%	3.10%	3.90%
b. Depreciation - Moveable Equipment	0.20%	0.20%	0.20%
2. Interest	1.30%	1.30%	1.80%
3. Operation & Maintenance	8.40%	8.40%	9.10%
4. General Administration	0.00%	0.00%	0.00% *
5. Departmental Administration	26.00%	26.00%	26.00% *
6. Sponsored Projects Administration	0.00%	0.00%	0.00% *
7. Library	14.00%	14.00%	14.00%
8. Student Services	0.00%	0.00%	0.00%
Published On-Campus Rate -Instruction	**53.0%**	**53.0%**	**55.0%**

* Reflects provisions of Uniform Guidance, Appendix III to Part 200, Section C.8.

Name : DocuSigned by: Chris Wade 18AE92672369483...

Title: Senior Director Cost Accounting and Procurement

Date: 3/5/2021

Components of Published Facilities and Administrative Cost Rate

Institution: **RFSUNY and SUNY at Albany**
FY Covered by Rate: **Fiscal Year Ending 6/30/20 - 6/30/24**

Rate Component	FYE 2020 FINAL	FYE 2021-24 PRED.
1. a. Depreciation - Bldgs & Improvements	0.00%	0.00%
b. Depreciation - Moveable Equipment	0.00%	0.00%
2. Interest	0.00%	0.00%
3. Operation & Maintenance	0.00%	0.00%
4. General Administration	0.00%	0.00% *
5. Departmental Administration	26.00%	26.00% *
6. Sponsored Projects Administration	0.00%	0.00% *
7. Library	0.00%	0.00%
8. Student Services	0.00%	0.00%
Published Off-Campus Rate -Instruction	**26.0%**	**26.0%**

* Reflects provisions of Uniform Guidance, Appendix III to Part 200, Section C.8.

DocuSigned by:
Chris Wade
18AE92672369483...

Name :

Senior Director Cost Accounting and Procurement
Title:

3/5/2021
Date:

Components of Published Facilities and Administrative Cost Rate

Institution: **RFSUNY and SUNY at Albany**
FY Covered by Rate: **Fiscal Year Ending 6/30/20 - 6/30/24**

Rate Component	FYE 2020 FINAL	FYE 2021 PRED.	FYE 2022-23 PRED.	FYE 2024 PRED.
1. a. Depreciation - Bldgs & Improvements	0.00%	0.00%	0.00%	0.00%
b. Depreciation - Moveable Equipment	0.00%	0.00%	0.00%	0.00%
2. Interest	0.00%	0.00%	0.00%	0.00%
3. Operation & Maintenance	0.00%	0.00%	0.00%	0.00%
4. General Administration	0.50%	0.50%	0.50%	0.50%
5. Departmental Administration	0.00%	0.00%	0.00%	0.00%
6. Sponsored Projects Administration	5.50%	5.50%	6.50%	7.50%
7. Library	0.00%	0.00%	0.00%	0.00%
8. Student Services	0.00%	0.00%	0.00%	0.00%
Published -Rate -IPA	**6.0%**	**6.0%**	**7.0%**	**8.0%**

DocuSigned by:
Chris Wade
18AE92672369483...

Name :

Senior Director Cost Accounting and Procurement
Title:

3/5/2021
Date:

Friedman Declaration

Exhibit E

COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 1146013200F6
ORGANIZATION:
RFSUNY and SUNY at Buffalo
35 State Street, 3rd Floor
Albany, NY 12207-2826

Date: 09/04/2024
FILING REF.: The preceding agreement was dated 04/15/2024

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				
TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
PRED.	07/01/2024	06/30/2025	61.00	On-Campus	Research
PRED.	07/01/2025	06/30/2029	60.10	On-Campus	Research
PRED.	07/01/2024	06/30/2025	64.00	On-Campus	Research DOD Contract
PRED.	07/01/2025	06/30/2029	63.10	On-Campus	Research DOD Contract
PRED.	07/01/2024	06/30/2029	29.00	Off-Campus	Research DOD Contract
PRED.	07/01/2024	06/30/2029	55.50	On-Campus	Instruction
PRED.	07/01/2024	06/30/2029	42.00	On-Campus	Other Sponsored Programs
PRED.	07/01/2024	06/30/2029	26.00	Off-Campus	All Prog. exc. DOD Con.
PRED.	07/01/2024	06/30/2029	8.50	All	IPA (A)
PROV.	07/01/2029	Until Amended			Use same rates and conditions as those cited for fiscal year ending June 30, 2029.

*BASE

For all awards beginning 6/30/2025 and earlier, the Base is as follows:

Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of $25,000; hospitalization and other fees associated with patient care whether the services are obtained from an owned, related or third party hospital or other medical facility; rental/maintenance of off-site activities; student tuition remission and student support costs (e,g., student aid, stipends, dependency allowances, scholarships, fellowships).

For all awards beginning 7/1/2025 and later, the Base is as follows:

Total direct costs excluding capital expenditures (buildings, individual items of equipment; alterations and renovations), that portion of each subaward in excess of $50,000; hospitalization and other fees associated with patient care whether the services are obtained from an owned, related or third party hospital or other medical facility; rental/maintenance of off-site activities; student tuition remission and student support costs (e,g., student aid, stipends, dependency allowances, scholarships, fellowships).

(A) See Special Remarks (6)

ORGANIZATION: RFSUNY and SUNY at Buffalo
AGREEMENT DATE: 09/04/2024

SECTION I: FRINGE BENEFIT RATES**

TYPE	FROM	TO	RATE(%)	LOCATION	APPLICABLE TO
FIXED	7/1/2024	6/30/2025	39.50	All	Regular Employees
FIXED	7/1/2024	6/30/2025	31.00	All	Post Doctorals
FIXED	7/1/2024	6/30/2025	14.00	All	Summer Employees
FIXED	7/1/2024	6/30/2025	13.00	All	Graduate Students
FIXED	7/1/2024	6/30/2025	5.50	All	Undergraduate Student
PROV.	7/1/2025	6/30/2028	39.50	All	Regular Employees
PROV.	7/1/2025	6/30/2028	33.00	All	Post Doctorals
PROV.	7/1/2025	6/30/2028	14.50	All	Summer Employees
PROV.	7/1/2025	6/30/2028	13.50	All	Graduate Students
PROV.	7/1/2025	6/30/2028	5.50	All	Undergraduate Student

** 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.

1. These Facilities and Administrative cost rates apply when grants and contracts are awarded jointly to Research Foundation for SUNY and SUNY at Buffalo.

2. For all activities performed in facilities not owned or leased by the institution or to which rent is directly allocated to the project(s), the off-campus rate will apply. Actual costs will be apportioned between on-campus and off-campus components. Each portion will bear the appropriate rate.

3. The fringe benefit costs listed below are reimbursed to the grantee through the direct fringe benefit rates applicable to Research Foundation employees: Retiree Health Insurance, Retirement Expense, Social Security, NYS Unemployment Insurance, NYS Disability Insurance, Group Health Insurance, Group Life Insurance, Long Term Disability Insurance, Workers' Compensation, Dental Insurance, Vacation & Sick Leave*, and Vision Benefits.

*This component consists of payments for accrued unused vacation leave made in accordance with the Research Foundation Leave Policy to employees who have terminated, changed accruing status, or transferred. It also includes payments for absences over 30 calendar-days that are charged to sick leave.

The fringe benefit costs for State University of New York employees are charged utilizing the New York State fringe benefit rate for federal funds. This approved rate is contained in the New York State-Wide Cost Allocation Plan. This rate includes the following costs: Social Security, Retirement, Health Insurance, Unemployment Benefits, Workers' Compensation, Survivors' Benefits, Dental Insurance, Employee Benefit Funds, and Vision Benefits.

4. Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds:

For all awards beginning 6/30/2025 and earlier, $5,000
For all awards beginning 7/1/2025 and later, $10,000

5. 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 for the cost of these paid absences are not made.

6. This rate applies to positions covered under the Intergovernmental Personnel Act (IPA) Mobility Program. This rate includes the applicable administrative costs only.

7. Your FB proposal based on actual costs for the fiscal year ended 06/30/2024 is due in our office by 12/31/2024, and you IDC proposal based on actual costs for the fiscal year ending 06/30/2028 is due in our office by 12/31/2028.

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 indirect cost pool 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 treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded 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 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 indirect 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 Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, 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 indirect 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 indirect costs allocable to these programs.

BY THE INSTITUTION:

RFSUNY and SUNY at Buffalo
(INSTITUTION)

(SIGNATURE)

David Martin
(NAME)

Assoc. Director Cost Accounting & AP/Purchasing
(TITLE)

11/19/2024
(DATE)

ON BEHALF OF THE GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Darryl W. Mayes -S Digitally signed by Darryl W. Mayes -S
Date: 2024.11.18 07:27:44 -05'00'
(SIGNATURE)

Darryl W. Mayes
(NAME)

Deputy Director, Cost Allocation Services
(TITLE)

09/04/2024
(DATE)

HHS REPRESENTATIVE: Ryan McCarthy
TELEPHONE: (212) 264-2069

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

Rate Type:	Pred.	Pred.
FY Covered by Rate:	7/1/24-06/30/25	7/1/25-06/30/29
Rate Component		
1. Depreciation - Bldgs & Improvements	5.5%	5.5%
2. Depreciation - Equipment	4.0%	3.5%
3. Operation & Maintenance	17.2%	16.8%
4. Interest	6.0%	6.0%
5. Library	1.3%	1.3%
6. General Administration	0.0%	0.0%
7. Departmental Administration	26.0%	26.0%
8. Sponsored Funds Administration	0.0%	0.0%
9. Utility Cost Adjustment	1.0%	1.0%
Published On-Campus Rate - Research	61.0%	60.1%

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

Name 

Title Assoc. Director Cost Accounting & AP/Purchasing

Date 12/12/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

Rate type:	**Pred.**	
FY Covered by Rate:	**7/1/24-06/30/29**	
Rate Component		
1. Depreciation - Bldgs & Improvements	**0.0%**	
2. Depreciation - Equipment	**0.0%**	
3. Operation & Maintenance	**0.0%**	
4. Interest	**0.0%**	
5. Library	**0.0%**	
6. General Administration	**0.0%**	*
7. Departmental Administration	**26.0%**	*
8. Sponsored Funds Administration	**0.0%**	*
9. Utility Cost Adjustment	**0.0%**	
Published Off-Campus Rate - Research	**26.0%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

Name

Title Assoc. Director Cost Accounting & AP/Purchasing

Date 12/12/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

Rate type:	**Pred.**	**Pred.**
FY Covered by Rate:	**7/1/24-06/30/25**	**7/1/25-06/30/29**
Rate Component		
1. Depreciation - Bldgs & Improvements	**5.0%**	**5.0%**
2. Depreciation - Equipment	**4.0%**	**3.5%**
3. Operation & Maintenance	**17.7%**	**17.3%**
4. Interest	**6.0%**	**6.0%**
5. Library	**1.3%**	**1.3%**
6. General Administration	**6.8%**	**6.8%**
7. Departmental Administration	**14.7%**	**14.7%**
8. Sponsored Funds Administration	**7.5%**	**7.5%**
9. Utility Cost Adjustment	**1.0%**	**1.0%**
Published On-Campus Rate - Research DOD	**64.0%**	**63.1%**

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

Name 

Title Assoc. Director Cost Accounting & AP/Purchasing

Date 12/12/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

Rate type:	**Pred.**	
FY Covered by Rate:	**7/1/24-06/30/29**	
Rate Component		
1. Depreciation - Bldgs & Improvements	**0.0%**	
2. Depreciation - Equipment	**0.0%**	
3. Operation & Maintenance	**0.0%**	
4. Interest	**0.0%**	
5. Library	**0.0%**	
6. General Administration	**6.8%**	*
7. Departmental Administration	**14.7%**	*
8. Sponsored Funds Administration	**7.5%**	*
9. Utility Cost Adjustment	**0.0%**	
Published Off-Campus Rate - Research DOD	**29.0%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

Name 

Title Assoc. Director Cost Accounting & AP/Purchasing

Date 12/12/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

Rate type:	**Pred.**	
FY Covered by Rate:	**7/1/24-06/30/29**	
Rate Component		
1. Depreciation - Bldgs & Improvements	**6.8%**	
2. Depreciation - Equipment	**0.6%**	
3. Operation & Maintenance	**10.5%**	
4. Interest	**3.4%**	
5. Library	**8.2%**	
6. General Administration	**0.0%**	*
7. Departmental Administration	**26.0%**	*
8. Sponsored Funds Administration	**0.0%**	*
9. Student Services	**0.0%**	
Published On-Campus Rate - Instruction	**55.5%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

Name 

Title Assoc. Director Cost Accounting & AP/Purchasing

Date 12/12/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

Rate type:	**Pred.**	
FY Covered by Rate:	**7/1/24-06/30/29**	
Rate Component		
1. Depreciation - Bldgs & Improvements	**0.0%**	
2. Depreciation - Equipment	**0.0%**	
3. Operation & Maintenance	**0.0%**	
4. Interest	**0.0%**	
5. Library	**0.0%**	
6. General Administration	**0.0%**	*
7. Departmental Administration	**26.0%**	*
8. Sponsored Funds Administration	**0.0%**	*
9. Student Services	**0.0%**	
Published Off-Campus Rate - Instruction	**26.0%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

Name [signature]

Title Assoc. Director Cost Accounting & AP/Purchasing

Date 12/12/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

Rate type:	**Pred.**
FY Covered by Rate:	**7/1/24-06/30/29**
Rate Component	
1. Depreciation - Bldgs & Improvements	**2.0%**
2. Depreciation - Equipment	**2.0%**
3. Operation & Maintenance	**9.3%**
4. Interest	**1.6%**
5. Library	**1.1%**
6. General Administration	**0.0%**
7. Departmental Administration	**26.0%**
8. Sponsored Funds Administration	**0.0%**
9. Student Services	**0.0%**
Published On-Campus Rate - OSP	**42.0%**

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

Name 

Title Assoc. Director Cost Accounting & AP/Purchasing

Date 12/12/2024

Components of Published Facilities & Administrative Cost Rate

Institution : RFSUNY and SUNY at Buffalo

Rate type:	**Pred.**
FY Covered by Rate:	**7/1/24-06/30/29**
Rate Component	
1. Depreciation - Bldgs & Improvements	**0.0%**
2. Depreciation - Equipment	**0.0%**
3. Operation & Maintenance	**0.0%**
4. Interest	**0.0%**
5. Library	**0.0%**
6. General Administration	**0.0%**
7. Departmental Administration	**26.0%**
8. Sponsored Funds Administration	**0.0%**
9. Student Services	**0.0%**
Published Off-Campus Rate - OSP	**26.0%**

*** Reflects provisions of Appendix III to Part 200 of Uniform Guidance - Indirect (F&A) Costs Identification and Assignment, and Rate Determination for Institutions of Higher Education (IHEs), C.8. dated December 26, 2013.**

Name 

Title Assoc. Director Cost Accounting & AP/Purchasing

Date 12/12/2024

Components of Published Facilities & Administrative Cost Ra

Institution : RFSUNY and SUNY at Buffalo

Rate type:	**Pred.**	
FY Covered by Rate:	**7/1/24-06/30/29**	
Rate Component		
1. Depreciation - Bldgs & Improvement	**0.0%**	
2. Depreciation - Equipment	**0.0%**	
3. Operation & Maintenance	**0.0%**	
4. Interest	**0.0%**	
5. Library	**0.0%**	
6. General Administration	**1.0%**	*
7. Departmental Administration	**0.0%**	*
8. Sponsored Funds Administration	**7.5%**	*
9. Student Services	**0.0%**	
Published Rate - IPA	**8.5%**	

*** Reflects provisions of Appendix III to Part 200 of Uniform G Costs Identification and Assignment, and Rate Determinatior Education (IHEs), C.8. dated December 26, 2013.**

Name 

Title Assoc. Director Cost Accounting & AP/Purchasing

Date 12/12/2024

EXHIBIT 32

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al., Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH, et al., Defendants.	Case No. _____

Declaration of Oregon Health and Science University

I, Peter G. Barr-Gillespie, Ph.D., hereby declare:

1. I am the Executive Vice President and Chief Research Officer of Oregon Health and Science University ("OHSU"). In addition, I am a professor with the Oregon Hearing Research Center and an affiliated scientist with the Vollum Institute. I have been with OHSU since 1999. From 2014-2017, I was associate vice president for basic research; from 2017-2018, I was interim senior vice president for research. In addition, from 2011 through 2020, I was the scientific director of the Hearing Restoration Project, an international consortium with the goal to develop a biological therapy for hearing loss.
2. I earned my bachelor's degree in chemistry from Reed College in 1981. I received my doctorate in pharmacology at the University of Washington in 1988 and completed a postdoctoral fellowship in physiology, cell biology and neuroscience with Jim Hudspeth, M.D., Ph.D., both at the University of California San Francisco and at the University of Texas Southwestern Medical Center in 1993. Following my fellowship, I joined the faculty at Johns Hopkins.

3. I have published more than 125 scholarly articles, chapters, and reviews, and have been an invited lecturer at dozens of research universities, academic conferences and scientific events.
4. In my position as Executive Vice President and Chief Research Officer, I have oversight of OHSU's research centers and institutes. Research conducted by scientists at OHSU covers myriad areas impacting human health.
5. I am myself an NIH-funded investigator, with research focused on understanding the molecular mechanisms that enable our sense of hearing. Specifically, my lab endeavors to determine how sensory cells in the inner ear, called hair cells, allow people to perceive sound arising from the outside world. I maintain an active, funded research program.
6. As the Executive Vice President and Chief Research Officer, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by my staff.
7. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates,* which purports to immediately reduce indirect cost recovery to 15%.
8. OHSU has a long tradition of leading-edge research that has yielded some of the most important innovations in the history of modern medicine, including the first successful mitral valve replacement and the invention of optical coherence tomography. OHSU houses a robust research program with more than 1,415 faculty investigators and 262 postdoctoral scholars. OHSU's faculty includes members of the National Academy of Science, National

Academy of Medicine, and National Academy of Inventors, the American Academy of Arts and Sciences, as well as recipients of Lasker-DeBakey Award for Clinical Medical Research.

9. As the state's only academic health center, OHSU has advanced American leadership and innovation in medical research. OHSU scientists have carried out fundamental research that has led to new cures, established new standards of care, and provided a better understanding of the basic science that drives biomedical discovery. OHSU researchers explore every aspect of health and disease, ranging from (to name just a few) retinal degeneration, to imaging technology for nerve damage, to engineered immune cells for cancer treatment. Through its schools, centers and institutes, OHSU offers a comprehensive roster of research centers addressing every aspect of biomedical and clinical research.

10. In 2023, OHSU was awarded more than $413 million in federal research grants and contracts. OHSU ranks as the top Oregon institution to receive National Institutes of Health (NIH) funding, with grants and contracts that same year totaling more than $297 million.

11. Examples of a few of the many hundreds of NIH funded research projects that came to fruition at OHSU during the past year alone includethe following.(1) A federally funded in-human imaging study at OHSU published in the Proceedings of the National Academy of Sciences that revealed a network of metabolic waste-clearance pathways known as the "glymphatic system" critical for brain health. (2) OHSU researchers at the federally funded Vaccine and Gene Therapy Institute identified a gene that threatens to block immune responses to important vaccines for diseases including HIV, malaria, and certain types of cancer, which was published in the journal Science Immunology. (3) OHSU researchers identified whole brain circuit risk factors to better diagnose ADHD in children, as published in the Journal of Neuroscience.

12. NIH funding is essential to OHSU's mission. OHSU research on vaccines made international headlines, with progress on a universal flu vaccine and finding that switching arms for two-dose vaccines improves effectiveness.

13. OHSU has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH, effective as of October 13, 2023. The Indirect Cost ("IDC") Rate in the OHSU'S NICRA is 56% for on-campus organized research. OHSU has relied on the NICRA, which OHSU negotiated in good faith and which reflect actual indirect costs, in making decisions and investments to support its research mission.

14. OHSU's total blended IDC rate for NIH funding is approximately 35%.

15. NIH's reduction of OHSU's IDC rates will eliminate approximately $80 million in funding that OHSU uses to support its research programs. The loss of these funds will immediately impact OHSU's ability to pay expenses associated with critical facilities costs, mortgages, payroll, infrastructure used to support research, research compliance, animal care, and clinical trials. The reduction in OHSU's IDC rate cut would impact approximately 1,209 federally funded grants and contracts, and would disrupt critical research in areas such as fetal-maternal medicine, cancer, cardiovascular health, infectious disease, Alzheimer's disease, neurology, rural health, behavioral health, and many other areas critical to human health.

16. The reduction in OHSU's IDC rate would impair OHSU's ability to maintain compliance with federal research regulations; to accurately track, oversee and report federal research funds expenditures; to maintain our research physical plant; and to provide basic administrative support to our research laboratories such as effort tracking and payroll.

17. The reduced federal IDC reimbursement rate would compromise our ability to carry out ongoing clinical trials that promise advancements in drugs, devices, and clinical protocols. Because these clinical trials could immediately and directly impact patient care, their interruption could jeopardize patient longevity. IDC funded central resources at OHSU for clinical trial research are necessary for contracting, expense tracking, invoicing, human clinical research regulatory compliance and safety, etc.
18. OHSU's next anticipated draw of funds is on or around February 10, 2025. At that time, the reduction in the IDC rate will result in the loss of $1.6M per week in reimbursement that supports the salaries, facility costs, and research infrastructure that allows OHSU to conduct research.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Portland, Oregon.

Peter G. Barr-Gillespie, Ph.D.
Executive Vice President and Chief Research Officer
Oregon Health and Science University

EXHIBIT 33

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al.,

Plaintiffs,

v.

NATIONAL INSTITUTES OF HEALTH, et al.,

Defendants.

Case No. _____

DECLARATION OF DR. BETHANY DIANE JENKINS

I, Bethany D. Jenkins, declare as follows:

1. I am a resident of the State of Rhode Island. I am over the age of 18 and have personal knowledge of all the facts stated herein, except those matters stated upon information and belief; as to those matters, I believe them to be true. If called as a witness, I could and would testify competently to the matters set forth below.

2. I am currently employed by the University of Rhode Island ("URI") as the University's Vice President for Research and Economic Development (VPRED) and Professor of Cell and Molecular Biology.

3. The Division of Research and Economic Development is responsible for being the University of Rhode Island's authorized unit to oversee our external research funding portfolio, including to submit awards, receive grants and ensure our research integrity. As the Vice

President for Research and Economic Development I help our community receive competitive federal awards that augment significant investments made by Rhode Island as our State's flagship land and sea grant university. The federal research funding at the University of Rhode Island provides myriad experiential learning opportunities for our students, 30% of which are first in their family to attend an institution of higher education.

5. A recent economic impact study shows that in fiscal year 2019, the University's impact on Rhode Island's economy was considerable. Through the multiplier effect, for every dollar contributed by the state, the University generated $6.25 in statewide economic output. URI, directly and indirectly, generated $824.6 million in statewide economic activity, supported 8,097 jobs, and provided $418.6 million in wages. This included spending nearly $167.7 million on the purchase of goods and services and $150.6 million on the construction and renovation of campus facilities, of which approximately $71.1 million (42.4%) and $133 million (88.3%) was provided to Rhode Island businesses, respectively. URI is also one of the largest employers in the state, employing a total of 3,818 people, an increase of 4.6% (168 jobs) since the fall of 2011. As of 2021, for every dollar of state appropriation, the University's Division of Research returned $1.25, or 25%, in external awards and $3.50, or a 250% return, in economic impact to the state and its constituents.

6. As the VPRED, I declare that in FY 2024 the University of Rhode Island received more than $131 million in federal research awards (81% of $161 million in total research awards to the University), and URI's average monthly federal research expenditures are estimated at $9.5M. URI has a spectrum of federal research awards that support Rhode Island's blue economy, health care and education sectors, among others. The University of Rhode Island's

contributions to research include institutionally financed research for competitive grants, funds to serve as required match or cost share on active projects and unrecovered direct costs.

7. Following the Office of Management and Budget's issuance of M-25-13 ("OMB Memo") on January 28, 2025, URI experienced near-immediate disruptions to its ongoing research projects.

8. URI received stop-work orders on its entire portfolio of USAID-funded awards ($66.7M). URI's Coastal Resources Center has been conducting work in partnership with USAID for over 50 years. These programs focus on food insecurity, a national security threat tracked by the CIA. Almost all the countries where CRC has projects are listed by the CIA as having concerning levels of food insecurity. The five programs employ 15 US based URI personnel and 13 sub-awardees with 244 personnel supported by the project; plus 13 contractors in 13 countries: Philippines, USA, UK, Madagascar, Fiji, Marshall Islands, Federated States of Micronesia, Palau, Papua New Guinea, Solomon Islands, Ghana, The Gambia, Kenya. The programs include the following:

USAID Fish Right: Philippines. Launched in 2018, $33 million over 8 years (Focuses on fisheries ecosystem biodiversity conservation including fisheries policy and management, illegal, unreported, and unregulated (IUU) fishing, fisheries leadership and capacity development, value chain development, private sector engagement, economics and finance, improved management of Marine Protected Areas, mangrove management, coastal and ocean processes science);

USAID Our Fish Our Future: Pacific Islands. Consortium led by URI. Launched in 2021, $15 million over 5 years (Addresses the social and ecological drivers of IUU fishing including overfishing, the inability to monitor illegal fishing, and weak compliance with

fisheries regulations across six countries in the Pacific Islands region. By addressing these problems, the project protects critical coastal habitat and supports local livelihoods, food security, and maritime security in both Melanesia and Micronesia);

USAID Riake: Madagascar. Launched in 2024, $13 million over 5 years (Promotes biodiverse, well-managed, secure, and sustainable marine ecosystems and livelihoods through a Blue Economy framework that includes marine spatial planning, improved fisheries policy and management, fisheries leadership and capacity development, value chain development, private sector engagement, improved management of Marine Protected Areas and Locally Managed Marine Areas, and mangrove management);

USAID Women ShellFishers: West Africa. Launched in 2020, $3.1 million over 5 years (Focused on biodiversity conservation, coastal resources governance, strengthening resource user tenure and use rights in fisheries co-management, mangrove conservation, and food security in coastal West Africa);

USAID Feed the Future Innovation Lab for Fish 2 (URI is a sub-awardee of Mississippi State University): URI subaward launched in 2019, $2.6 million over 10 years (Development and management of a fisheries and aquaculture research grant program to reduce poverty and improve nutrition, food security, and livelihoods in partner countries by supporting research on sustainable aquatic food systems.

9. URI sent communications to USAID Agreement Officers for each of our USAID grants indicating our understanding that the USAID stop work orders were subject to, and effectively rescinded by, the Temporary Restraining Order issued January 31, 2025 by Chief Judge John J. McConnell, Jr. of the United States District Court for the District of Rhode Island in Case No. 25-cv-39-JJM-PAS and requesting confirmation of that understanding. Agreement

Officers who responded indicated that the suspension of award implementation remains in effect until the Agreement Officer issues a rescission and indicates they can provide no time period for when the suspension may be lifted. This uncertainty about funding will lead to irreparable damage to the University, its USAID grant-funded staff and research programs as the university lacks resources to continue funding programs awaiting decisions from USAID with no timeline.

10. URI also received 90-day hold and pause notices on awards that impact coastal resilience and food waste reduction across Rhode Island. Hold notice: From National Park Service (NPS), for a US based project led by URI's Coastal Resources Center. The total award is $255,035 over 4 years. The project supports NPS Efforts to Improve Operational Resiliency of Coastal Parks.

11. URI's EPA Inflation Reduction Act Community Challenge Grant "From Food Waste to Opportunity" was paused citing the Unleashing American Energy EO *14154*. This project, awarded in December to the Rhode Island Food Council, would provide $18.7 million to implement a multilevel approach to food waste reduction, donation, and composting in 64 contiguous qualifying census tracts in Providence, Pawtucket, and Central Falls, Rhode Island and 14 in Newport and Middletown, Rhode Island. URI's contribution is through Cooperative Extension's Food Recovery for Rhode Island program.

12. Most of URI's principal investigators on Federal grant awards have received general notices to cease activities related to DEIA work from agencies including the Department of Energy, NASA, Health Resources and Service Administration, National Science Foundation and others. These notices lack legal definitions of DEIA and provide no substantive guidance.

13. On information and belief, URI has also seen disruptions in systems disbursing federal funds.

Among these are:

The U.S. Department of Health and Human Services (HHS) grant reimbursement requests submitted through the federal grants payment processing system Payment Management System (PMS) have not been paid;

Federal Emergency Management Agency (FEMA) Payment and Reporting System (PARS) will not allow for payment requests to be submitted; and Certain Department of Interior obligated federal funds accounts have been suspended for disbursement of funds.

14. On information and belief, the new 15% cap on NIH indirect cost reimbursement rate communicated by the NIH on February 7, 2025 in the Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates (Notice Number: NOT-OD-25-068) will have significant impacts on the University of Rhode Island and our ability to be an economic engine for the state of RI. Based on indirect costs received to date in FY 25, the 15% NIH cap is estimated to impact URI at a monthly loss of $240K and $2.8M if annualized.

15. Indirect Cost Rates are also known as facilities and administrative costs or overhead costs. They are the infrastructural and operational costs associated with the conduct of research and include, but are not limited to, such areas as: construction and maintenance of laboratories, utilities, telecommunications, internet, data storage, compliance and safety, radiation safety and hazardous waste, and research administration staffing needed to comply with federal, state, and local regulations related to federally-funded research.

16. Since 1991, the administrative component of indirect costs has been capped at 26%, despite a 181% increase in the number of compliance and administrative changes impacting sponsored research from 2014-2024 (Council on Governmental Relations; Changes in Federal Requirements Since 1991 (Updated January 2025); https://www.cogr.edu/changes-

federal-research-requirements-1991). At URI, these increases in compliance requirements have meant that URI has had to hire additional compliance staff to ensure we are abiding by the new regulations and changes, despite no increases to our administrative cost portion of indirect cost rates for decades.

17. Indirect cost rates also include costs for facilities that support research and are derived from a number of factors, condition, age and location of facilities, types of laboratories, and amount of renovation and construction required to maintain certain types of research facilities.

18. Indirect cost rates are established in partnership with the Department of Health and Human Services through a complex and transparent negotiation process that includes assessing and reporting on these real costs of conducting research.

19. URI maintains a highly diverse research portfolio, and on information and belief NIH-funded research often involves additional compliance-related costs. For instance, a number of URI's projects in the Colleges of Pharmacy and Health Sciences require animal care and use staff, including technicians and an attending veterinarian. They require the review and oversight of the IACUC (Institutional Animal Care and Use Committee), and sometimes the Institutional Biosafety Committee. Other NIH funded projects involve the use of the Institutional Review Board for the Protection of Human Subjects. Other projects involve the review and monitoring by Export Controls and Research Security, to ensure our national security interests. High inflation over the past few years has increased basic costs related to research and staff supported by indirect costs in unions receiving cost of living adjustments.

20. Of note, COGR identified the implications and impact if indirect costs were restricted or reduced:

• The inability of universities to accept research awards from, and conduct research on behalf of, federal agencies;

• The deterioration of research facilities as the financial risk to build new facilities or maintain existing ones becomes too great to cover with institutional funds;

• The inability to sustain required support staff and infrastructure required to comply with government regulations; this could threaten the health and safety of patients, researchers and students;

• A reduction in the pipeline of trained scientists and engineers in the workforce due to reduced research training opportunities at universities.

• An increase in tuition rates.

Reference: COGR (2024) Frequently Asked Questions about Facilities and Administrative (F&A) Costs of Federally Sponsored University Research. https://www.cogr.edu/sites/default/files/FAQ-Costs-of-Research%20%281%29.pdf)

21. Federally sponsored research is a critical function of the state's public, flagship, land- and sea-grant university and serves as a major economic engine for URI and the State of Rhode Island. For example, URI and many other Rhode Island institutions of higher education are part of the 28-state NSF-Funded EPSCoR and NIH-funded IDEA programs that support national security, workforce readiness, defense, and broad geographic and socioeconomic access.

URI is the lead institution on the recently-funded $8M NSF EPSCoR E-CORE program that is a partnership of several Ocean State universities and colleges, including URI, Rhode Island College, Brown University, Roger Williams University, and Rhode Island School of Design (RISD). By leveraging partnerships with diverse

institutions and organizations, the project will boost collaboration, education, and workforce development initiatives in science, technology, engineering and mathematics (fields collectively known as STEM) across the Ocean State.

URI, in partnership with Brown University, Bryant University Johnson and Wales University, Providence College, Rhode Island College, Roger Williams University, Salve Regina University and the Community College of RI, leads the $21M NIH-Funded Rhode Island IDeA Network of Biomedical Research Excellence (RI-INBRE) program that is a statewide network designed to build the biomedical research capacity of Rhode Island institutions, by supporting and developing talented individuals committed to biomedical research careers in Rhode Island particularly in areas of cancer, environmental health sciences, and neuroscience.

22. On information and belief, the impact of the reduction in NIH indirect cost rates at URI means the university would have to use contingency funds to maintain critical functions (e.g., research operations staff, animal care facilities, and instrumentation too expensive to shut down). Long term consequences would result in consideration of shutting down research projects and labs and laying off staff which will impact RI's workforce.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on February 09, 2025, at Kingston, RI.

Bethany Diane Jenkins

EXHIBIT 34

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, ATTORNEY GENERAL DANA NESSEL ON BEHALF OF THE PEOPLE OF THE STATE OF MICHIGAN, STATE OF ILLINOIS, STATE OF ARIZONA, STATE OF CALIFORNIA, STATE OF CONNECTICUT, STATE OF COLORADO, STATE OF DELAWARE, STATE OF HAWAI'I, STATE OF MAINE, STATE OF MARYLAND, STATE OF MINNESOTA, STATE OF NEW JERSEY, STATE OF NEW YORK, STATE OF NEVADA, STATE OF NEW MEXICO, STATE OF NORTH CAROLINA, STATE OF OREGON, STATE OF RHODE ISLAND, STATE OF VERMONT, STATE OF WASHINGTON, and STATE OF WISCONSIN,

Plaintiffs,

v.

NATIONAL INSTITUTES OF HEALTH; MATTHEW MEMOLI, M.D., M.S., in his official capacity as Acting Director of the National Institutes of Health; U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES; and DOROTHY FINK, in her official capacity as Acting Secretary of the U.S. Department of Health and Human Services,

Defendants.

Case No. _____

DECLARATION OF DR. GREG HIRTH

I, Greg Hirth, declare as follows:

1. I am the Vice President for Research at Brown University ("Brown") in Providence, Rhode Island. I have held that position since February 4, 2025, after serving as interim Vice President for Research starting in September 2024. I am also a Professor of Earth, Environmental, and Planetary Science, and a federally funded researcher. I have been on the faculty at Brown University since 2007.

2. As Vice President for Research, I have personal knowledge of the contents of this declaration, or have knowledge of the matters based on my review of information and records gathered by Brown University personnel, and could testify thereto.

3. Brown is a major research institution that receives significant funding from the Department of Health and Human Services ("HHS"), including from the National Institutes of Health ("NIH"). This funding supports cutting-edge, multi-year research projects in furtherance of public health and emerging areas of science and technology.

4. Specifically, as the university with the only schools of public health and medicine in Rhode Island, Brown conducts critical research directed at major health challenges, including cancer, aging, dementia, heart disease, immune disorders, mental health disorders, and childhood illnesses. Clinical trials conducted at or through Brown, or involving Brown faculty, bring life-saving medicines to those who are battling cancer, heart disease, opioid addiction, and mental health conditions, as well as vulnerable patients who are newborn, children, or pregnant.

5. Examples of critical, NIH-funded research projects being conducted by Brown include:

a. Research funded by $71 million from NIH over six years (July 2019 through June 2025) to accelerate the science of dementia care through embedded pragmatic clinical trials, which impacts millions of Americans and their care partners;

b. Research funded by $660,000 from the National Institute of Diabetes and Digestive and Kidney Disease for the first year of a 2.5-year project to study methods to improve nutrition and healthy eating habits of preschool-aged children;

c. Research funded by what is anticipated to be $6.6 million over approximately 3.5 years (August 2024 through May 2029) from the National Heart, Lung and Blood Institute to study the early identification and prevention of coronary heart disease.

d. Research funded by a total of $133 million from NIH prime awards and subawards to study the many facets and impacts of Alzheimer's disease, including the pathophysiology of Alzheimer's disease and how to improve treatment for patients with Alzheimer's disease.

6. In addition to advancing scientific and medical innovation in the national interest, Brown's research also supports local and state communities. As a vital anchor institution and top 10 employer in Rhode Island, Brown plays a major role in the economic well-being of the state and its residents. Brown employs healthcare professionals and skilled researchers in its own hospitals, research institutions, and schools, and it works with two other major Rhode Island hospital systems—Lifespan Corporation and Care New England—to conduct research in the state. Brown has already made, and intends to continue making, significant financial, intellectual,

contractual, and personnel investments in the Brown Innovation and Research Collaborative for Health ("BIRCH"), a research collaboration between Brown and its affiliate hospitals.

7. Brown receives federal research funding in the form of sponsored grants and contracts, which normally provide for the recovery of certain indirect costs at contractually negotiated rates. Overall, in the 2024 fiscal year, Brown's federally sponsored grants and contracts totaled approximately $253 million, or 19% of Brown's operating revenues. Of that $253 million, approximately $69 million was in the form of indirect costs. In the current 2025 fiscal year, Brown's operating budget projects approximately $300 million in sponsored research, which represents 19% of the University's net revenue and includes approximately $73 million in indirect costs.

8. In the 2024 fiscal year, Brown recovered approximately $37 million in Facilities & Administrative ("F&A") costs from HHS for Direct Awards. In the 2025 fiscal year, to date, F&A costs amount to approximately $22 million fiscal year to date. In addition, for subawards where the prime awardee is federally sponsored, including by NIH, actual F&A costs for the 2024 fiscal year was approximately $9 million.

9. Indirect costs support critical infrastructure throughout individual Schools and the University's central administration that are necessary to provide support services to conduct research—such as research capital investments, information technology supporting research computing, facilities operations and maintenance, finance and human resources, as well as other aspects of general administration.

10. On February 7, 2025, NIH issued guidance directing the lowering of indirect cost rates to a universal 15% rate, applying not only to new grants but also to existing grants. This

reduction to the indirect cost rate, which is set to become effective on February 10, 2025, will have devastating effects on Brown's ability to conduct research, both short and long term.

11. Reducing the overhead rate for sponsored grants and contracts to 15% will disrupt Brown's research operations, impact operating budgets, personnel, and core infrastructure, all of which depend upon the current F&A cost recovery rate. Using FY24 financial data, had the indirect cost rate of Brown's sponsored grants and contracts been reduced to 15%, the University would have experienced a loss of approximately $27 million. For year-to-date FY25 research expenditures, the University would have experienced a loss of approximately $16 million (representing actual costs incurred from July 1, 2024 to February 8, 2025).

12. While budgets related to research are submitted approximately six months in advance of Brown's next fiscal year, grant awards are considered a major component of the University's multi-year financial plan, so any reduction in the F&A rate has a significant impact on Brown's multi-year planning and long-term strategic decision-making.

13. Even more immediately, a reduction in the F&A rate to 15% would require Brown to move very quickly to adjust its operations in order to absorb the loss of revenue. That could include cutting over 200 jobs for personnel that support our research enterprises and facilities, such as administrators, research coordinators, lab managers, animal care staff, custodial staff, security officers, plumbers, electricians, food service employees, clinical coordinators, and research nurses. For example, the University recently broke ground on a new $400 million research facility, which may not be feasible with a 15% overhead rate moving forward. This facility will provide labs and workspace for research in aging, immunity, brain science, cancer and biomedical engineering, among other fields. As the largest academic laboratory building in Rhode Island, it is expected to help anchor a biomedical ecosystem where innovations can move seamlessly from the laboratory

to patient care. In addition, if Brown were to pause or abandon that effort, it would eliminate many union constructions jobs; impact purchases of building materials and laboratory equipment that have already been made; and prevent Brown from hiring new faculty or staff that would have worked in the new facility.

14. It would further threaten Brown's ability to retain the next generation of our healthcare workforce, such as doctors, scientists, and nurses. Almost all of the School of Public Health's research is supported by NIH grants, so a dramatic reduction in funding would affect everything the School does. That includes its ability to recruit faculty; provide pilot funding to catalyze research projects; support faculty and research staff in between grants; and provide cost-sharing support for large, complex projects that exceed grant budgets.

15. There is no simpler way to put it: At a 15% indirect cost rate, many of Brown's current research projects and clinical trials will be forced to cease abruptly. Conducting research requires laboratory facilities, data processing and research computing equipment, privacy and ethical protections for human subjects, and qualified support staff who can ensure that projects are conducted safely, within budget, and in compliance with all relevant regulations. Although indirect costs do not cover the full costs of these activities, they are critical to Brown's ability to fund the research enterprise. Even a temporary interruption of work would threaten clinical trials that supply lifesaving medicine and risk derailing years of careful progress and efforts directed towards major health challenges.

16. The effects of stopping our research would extend beyond Brown, as the reduced utilization of research supplies, equipment, and services would immediately affect major suppliers, such as Thermofisher, VWR, and Fisher Scientific, that produce lab equipment and other supplies, and have serious ramifications for the entire supply chain that supports the research enterprise.

17. Even a temporary reduction in the indirect cost rate would have cascading effects on Brown's research projects and clinical trials. For example, clinical trials must generally be continuous to be effective, due to concerns for both patient care and trial validity. Such trials take years to set up, create, and perform. If these trials are forced to undergo a significant pause, they might be difficult, if not impossible, to restart, where the lack of continuity compromises the scientific results.

18. Forced closure of clinical trials will lead to an accompanying loss of accumulated research and knowledge, as skilled researchers will opt to leave Brown, and potentially the United States, in pursuit of viable work. This will inevitably lead to lost opportunities to develop U.S. intellectual property and U.S. startup companies. We also anticipate that existing challenges with training and retaining physicians, nurses, and other healthcare professionals will worsen, with direct impacts on patient care. For example, a reduction in funding may result in cuts to the training programs for the MD program at the medical school.

19. A reduction of the indirect cost rate to 15% would be swiftly felt in the local economy as well. The loss of jobs at Brown's affiliated hospitals and schools—which is estimated to number in the hundreds—not to mention loss of jobs in the private sector that support this work, would have an immediate negative impact on the local economy in Providence and across the state of Rhode Island. These losses would eventually spill over into other domains, such as restaurants, retail, and the service industry.

20. The cessation of major capital efforts, such as building new research facilities and labs, will have ripple effects across the economy, including in industries like construction.

21. Brown's efforts to streamline research in Rhode Island through BIRCH would also be negatively impacted, stymying opportunities for collaboration, patient care improvement, and healthcare and life sciences advancements throughout the state.

22. More broadly, the ecosystem of American medical, health, and scientific innovation depends upon university research, which in turn, feeds into the private biotechnology and pharmaceutical industries. This ecosystem would be significantly harmed by disruptions to federally sponsored, university-conducted research, with immense consequences for our nation's competitiveness, economy, and ability to respond to health crises.

23. Importantly, if NIH's indirect cost rate is reduced to 15%, Brown cannot simply make up for the resulting gap in funding through alternative means. Brown's full cost of research is already significantly more than what is covered by sponsored direct costs and indirect cost recovery. In the 2022 fiscal year, for example, Brown's full cost of research was estimated at $315 million, which was $66 million more than sponsored direct costs and indirect cost recovery. Brown made approximately $37 million in additional investments, including through research incentive programs, cost-sharing, and other programs. And Brown took on $28 million in "unrecovered" indirect costs. Because Brown's federal awards are capped at 26% for administrative costs, all Brown's administrative costs above 26% go unrecovered and are paid for by the University.

24. Any further increases in the gap between Brown's current cost of research and federally sponsored funding cannot be recouped from other revenue sources. Most notably, Brown's endowment, which provides an essential source of support for the University's financial aid, faculty salaries, and academic and co-curricular programs, consists of over 3,800 unique funds

that are legal contracts given as charitable gifts by alumni, parents, students, and friends of the University.

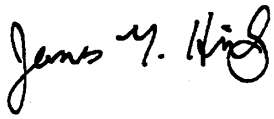
25. The purpose of Brown's endowment is to support the mission of Brown in perpetuity. It is managed with a dual mandate to balance the competing demands of current operations and preserve purchasing power to support future operations.

26. Brown's annual endowment payout, or the amount distributed from the endowment to support each fund's designated purpose, is between 4.5% and 5.5% of the endowment value's 12-quarter trailing average, as approved by the Corporation of Brown University, the institution's highest governing body. Because all endowments are legally subject to the Uniform Prudent Management of Institutional Funds ACT (UPMIFA), the University's ability to increase this annual payout beyond the Corporation-approved range is limited. Moreover, the unique funds that make up Brown's endowment are charitable gifts by alumni, parents, students, and friends, and restricted by law and purpose for their designated use.

27. Therefore, if Brown's indirect cost rate is reduced to 15%, Brown will have no feasible opportunity to avoid the consequences outlined in paragraphs 11–23. Implementation of the Guidance will significantly and immediately compromise scientific advancement in numerous areas critical to the public interest, particularly the economy, human health, and science and technology.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on February 9, 2025, at Providence, Rhode Island.



Greg Hirth

EXHIBIT 35

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al. Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH; MATTHEW MEMOLI, M.D., M.S., in his official capacity as Acting Director of the National Institutes of Health; U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES; and DOROTHY FINK, M.D., in her official capacity as Acting Secretary of the U.S. Department of Health and Human Services, Defendants.	Civil Action No. _____

Declaration of Todd Conklin

I, Todd Conklin, hereby declare:

1. I am the Executive Vice President and Chief Financial Officer of Care New England Health System ("CNE"), a position I have held since 2023. As Executive Vice President and Chief Financial Officer, I have oversight of CNE's Department of Sponsored Programs & Research Administration. Prior to holding this position, I was Executive Vice President and Chief Operating Officer of Lifespan Corporation.
2. As the Executive Vice President and Chief Financial Officer, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants*

Policy Statement: Indirect Cost Rates, which purports to immediately reduce indirect cost payments to 15%.

4. CNE is a non-profit healthcare system comprising several hospitals and other healthcare entities in Rhode Island (the "State"), including Butler Hospital ("Butler"), the State's premier teaching, treatment, and research hospital for psychiatric and neurologic disorders; Women & Infants Hospital of Rhode Island ("Women & Infants"), one of the nation's leading specialty hospitals for women and newborns; Kent County Memorial Hospital ("Kent Hospital"), an acute care hospital and the second largest hospital in the State; and The Providence Center, Inc. ("TPC"), the State's largest community-based behavioral healthcare organization. Researchers at CNE are transforming the future of healthcare with innovative, cutting-edge treatments focused on improving the health of individuals and the community, including in areas such as pregnancy and women's health; newborn and children's health; behavioral health, including memory and aging and recovery for substance use disorders; and conditions such as diabetes and cardiovascular disease.
5. The foregoing research is supported by funds from the NIH.
6. Butler Hospital has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH, effective as of October 1, 2024. The Indirect Cost ("IDC") Rate in Butler's NICRA is 49.10% for on-site research.
7. Women & Infants has a NICRA with NIH, effective as of October 1, 2024. The IDC Rate in Women & Infants' NICRA is 75.00% for on-site research.
8. Kent Hospital has a NICRA with NIH, effective as of October 1, 2023. The IDC Rate in Kent Hospital's NICRA is 50.00% for on-site research.

9. TPC has a NICRA with NIH, effective as of October 1, 2023. The IDC Rate in TPC's NICRA is 20.80% for on-site programs.
10. CNE's total blended IDC rate for NIH funding is 48.73%.
11. CNE has pending NIH grant applications with budgets totaling approximately $125 Million. It is estimated that NIH's reduction of CNE's IDC rates will eliminate approximately $25 Million of this funding. This estimate assumes all such pending grant applications are awarded as submitted, except that instead of the applicable negotiated IDC Rate being applied, the new 15% rate applies.
12. CNE is a sub-awardee on active NIH grants in which an institution of higher education is the prime awardee. CNE's total budget on these NIH grants amounts to approximately $18.7 Million. It is estimated that NIH's reduction of CNE's IDC rates will eliminate approximately $1.6 Million of this funding. This estimate assumes that the projects related to these grants continue through the estimated end date, that indirect costs are incurred at the same rate as they have been incurred through January 31, 2025, and that instead of the applicable negotiated IDC Rate being applied, the new 15% rate applies.
13. The loss of these funds will impact CNE's ability to draw critical funds used to pay expenses associated with infrastructure, such as facilities, and with the individuals who provide regulatory and administrative support, which are crucial to allow research to be performed.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Providence. Rhode Island.

T. A. Conklin

Todd Conklin
Executive Vice President & Chief Financial Officer
Care New England Health System

EXHIBIT 36

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al.,

Plaintiffs,

v.

NATIONAL INSTITUTES OF HEALTH, et al.,

Defendants.

Civil Action No. _____

Declaration of NAME

I, Bharat Ramratnam, M.D., hereby declare:

1. I am the Vice President of Research, a position I have held since 2023. As Vice President of Research, I have oversight over all research operations at Lifespan Corporation, dba Brown University Health, Providence, RI ("Brown University Health"), including all governmental and private sponsored and funded research. Prior to holding this position, I was Chief Science Officer at Brown University Health.
2. As the Vice President of Research, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates,* which purports to immediately reduce indirect costs payments to 15%.
4. Brown University Health is Rhode Island's flagship academic research hospital system. As such, both independently and in collaboration with Brown University and/or other research organizations, including the University of Rhode Island and Care New England, conducts numerous patient critical research studies and initiatives. Brown University Health is a leader in advancing new approaches for the diagnosis and treatment of diseases of national importance including cancer, stroke, opiate addiction, injury, diabetes, and adolescent psychiatric disorders. Critical research insights from completed and ongoing clinical studies informs the nation's approach to cardiovascular, neurosurgical and gastrointestinal interventions designed to diagnose, treat, cure and prevent disease. Brown University Health's first-in-human program leads to the development of new treatments in all of the above areas including a broad range of cancer treatments, such as brain tumors, lung cancer, breast cancer, colorectal cancer, kidney cancer, bladder cancer, prostate cancer, leukemia and lymphoma and other solid tumor and hematologic malignancies. This research is supported by total annual NIH revenue of $75,100,000.
5. Rhode Island Hospital, The Miriam Hospital and Emma Pendleton Bradley Hospital are all part of Brown University Health and each hospital conducts leading research in the diagnosis

and treatment of disease. Brown University Health has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH of 64% for Rhode Island Hospital, 49% for Miriam Hospital and 34% for Bradley Hospital. Rhode Island Hospital's NICRA is effective 10/1/23 to 9/30/26. Miriam Hospital's NICRA is effective 10/1/22 to 9/30/25. Bradley Hospital's NICRA is effective 10/1/23 to 9/30/26.

6. Brown University Health's total blended IDC rate for NIH funding is 55%.

7. Brown University Health is the major provider of first -in-human trials in cancer, offering treatment options to patients who have exhausted all other treatments available. Brown University Health has approximately 60 federal clinical trials that are actively enrolling patients as of today. The loss of indirect funds will lead to immediate workforce layoffs, which could lead to the premature closure of ongoing National Cancer Institute Alliance for Clinical Trials in Oncology among other research clinical programs. Critical support personnel in departments, such as research pharmacy that prepares and distributes experimental and standard of care medications, may lose their jobs.

8. NIH's reduction of Brown University Health's hospital rates will result in the loss of approximately $13,600,000 in funding that Brown University Health uses to support its research programs in the diagnosis and treatment of the acute and chronic diseases noted above. This loss of funding will immediately impact Brown University Health's patients' access to potentially life-saving care, as it will limit the resources needed to cover expenses related to maintaining facilities and employing individuals who support this biomedical research and the associated provision of potentially life-saving care to patients. The loss of funds will not only decrease access to essential care but will lead to job loss, especially among support personnel such as facilities workers, administrative assistants and secretaries, research pharmacy employees and IT support staff. These individuals are critical to maintain a safe environment for conducting basic and clinical research.

9. Brown University Health's next anticipates to draw funds on Feb 14, 2025. At that time, the reduced IDC rate will impact Brown University Health's ability to meet payroll, retain maintenance workers and employ other personnel who support research operations. Additionally, it will hinder the purchase of supplies for clinical trials from national and local vendors. Asa result, this will lead to the premature closure of clinical trials leading to layoffs in nursing staff. **The overall impact will be greatest on patient care with potentially life-saving treatments withdrawn from individuals who have failed all other treatments, especially in cancer.**

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025.

Bharat Ramratnam, M.D.
Vice President of Research
Lifespan Corporation
dba Brown University Health
1 Hoppin St, Suite 1A
Providence, RI 02903

EXHIBIT 37

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al., Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH, et al., Defendants.	Case No. _____

Declaration of atherine Tracy

I, atherine Tracy, hereby declare:

1. I am the University of Nevada, Reno's ("UNR") Executive Director, Sponsored Projects ("Executive Director"), a position I have held since 2023. As Executive Director, I have oversight of UNR's sponsored projects. Prior to holding this position, I was University of Arkansas' Director of Research Accounting.
2. As the Executive Director, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates,* which purports to immediately reduce indirect costs payments to 15%.
4. UNR is Nevada's flagship comprehensive research university. The University of Nevada, Reno advances interdisciplinary research across all academic colleges, fostering innovation,

industry collaboration, and scientific discovery in fields such as engineering, health sciences, agriculture, business, education, and the arts. Committed to addressing regional and global challenges, the University's research enterprise supports faculty, staff, and student-driven initiatives, promotes ethical and responsible research practices, and enhances infrastructure to sustain high-impact research, commercialization, and creative endeavors. This research is currently supported by $72,314,064 from the NIH.

5. UNR has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH, effective as of July 1, 2023. The Indirect Cost ("IDC") Rate in the UNR's NICRA is 47%.
6. UNR's total blended IDC rate for NIH funding is 24.1%.
7. NIH's reduction of UNR'S IDC rate[s] will eliminate approximately $4,172,434 per year in Indirect cost("IDC") (also called Facilities and Adminstrative (F&A) cost recoverty) recovery that UNR uses to support its research programs. The loss of IDC recovery will immediately impact UNR'S ability to draw critical funds used to pay expenses associated with NIH projects (facilities costs, mortgages, payroll, infrastructure used to support research, clinical trials).
8. Reduced funding for facilities and administration will directly impact the University's ability to support the infrastructure necessary for conducting clinical trials, including regulatory compliance, research staff, and facility maintenance. While the University does not currently have NIH-funded clinical trials, the hiring of a Clinical Research Director is expected to establish new NIH-sponsored trials, and insufficient administrative support could hinder the University s capacity to manage these studies effectively, meet federal requirements, and sustain long-term clinical research growth.

9. A reduction in funding to support the University's facilities and research administration would significantly hinder Nevada's ability to contribute to scientific advances, economic development, and public health progress. UNR is engaged in critical research spanning public health, biomedical sciences, environmental science, and technological innovation, with projects investigating extreme heat effects on pregnancy, tumor immune microenvironments, cardiovascular disease mechanisms, and opioid overdose prevention. Insufficient infrastructure funding would limit the ability to recruit and retain top researchers, invest in cutting-edge technology, and maintain regulatory compliance, ultimately weakening Nevada's position in securing competitive NIH grants. Additionally, reduced support for research administration would create delays in managing complex multi-institutional studies, such as translational research initiatives and personalized medicine advancements, hampering the state s ability to collaborate with national research networks. Without sustained investment, Nevada risks falling behind in (i) providing access to health care to it's citizens, (ii) emerging scientific fields, (iii) reducing its competitiveness for future funding opportunities and (iv) slowing the translation of research discoveries into economic and societal benefits.
10. UNR next anticipates to draw funds on or around March 1, 2025 for all NIH programs. At that time, the reduced IDC rate will impact UNR in sustaining critical research infrastructure, delaying recruitment and retention of top researchers, restricting investments in advanced technology and laboratory facilities, increasing administrative burdens on complex multi-institutional studies, and reducing Nevada's competitiveness in securing future NIH funding and translating scientific discoveries into economic and societal benefits.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this ____ day of February, 2025, in Reno, Nevada.

K Tracy

atherine Tracy

Executive Director, Sponsored Projects

University of Nevada, Reno

EXHIBIT 38

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al.,

Plaintiffs,

v.

NATIONAL INSTITUTES OF HEALTH, et al.,

Defendants.

Case No. _____

DECLARATION OF KIRK DOMBROWSKI

I, Kirk Dombrowski, hereby declare:

1. I am the Vice President for Research and Economic Development at the University of Vermont and State Agricultural College (University of Vermont or UVM), a position I have held since April 2020. As Vice President of Research and Economic Development, I oversee research strategy, administration, integrity, and technology development at both the University of Vermont and the associated Larner College of Medicine. Prior to holding this position, I was the Associate Dean for Research in the College of Arts and Sciences at the University of Nebraska at Lincoln. Over the last two decades I have served as Principal Investigator of numerous research grants from the National Institutes of Health (NIH), including serving as the Principal Director of the University of Nebraska-Lincoln's Center of Biomedical Research Excellence: Rural Drug Addiction Research Center, funded by the National Institute of General Medicine. I hold a B.A. in Anthropology from the University of Notre Dame and a PhD in Anthropology from the City University of New York.

2. As the Vice President for Research and Economic Development, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by my staff.

3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates,* which purports to immediately reduce indirect costs payments under NIH grants to 15%.

4. The University of Vermont is Vermont's flagship research university. UVM performs externally funded research in biomedical sciences, clinical research, agricultural research, basic sciences, engineering, environment, education, and nursing sciences. Extramural support for research at UVM has surpassed $260 million in each of the last two years, and UVM research serves as a key driver of economic development in Vermont, providing support to industry and community that ranges from workforce development to industry supporting core facilities, to talent attraction for physicians, scientists and engineers. Our biomedical and clinical science research strengths include nationally recognized achievements including such areas as cardiovascular, stroke, cancer, infectious disease, behavioral health, and lung biology research. UVM currently hosts 253 active, multiyear research projects that receive more than $310 million of support commitments from NIH over the course of those projects. Annual NIH-funded research expenditures at UVM have been in excess of $50 million per year over the last several years.

5. The University of Vermont has a cross-agency Negotiated Indirect Cost Rate Agreement ("NICRA"). The current indirect cost rate (referred to "F&A" in NIH NOT-OD-25-068

for the "facility" and "administration" components) is derived by Financial & Cost Accounting Services within University Financial Services at UVM in accordance with the White House Office of Management and Budget's Uniform Guidance for federal awards and widely accepted University Costing Standards (DS-2). UVM's current Indirect Cost schedule was negotiated in 2023 and sets approved rates through FY26. Numerous rates are included in this agreement, as appropriate to a range of research and educational conditions. The top Indirect Cost ("IDC") Rate for FY24 for the University of Vermont's NICRA is 53%.

6. The University of Vermont's total blended IDC rate for NIH funding across all supported activities is approximately 29%.

7. NIH's reduction of UVM's IDC rates will eliminate approximately $8 million in NIH-funding per year in research support for costs not currently allowed on the federal government's Uniform Guidance, but which are necessary to allow research to take place. Such costs range from accounting/auditing of grant expenditures, personnel and human resources support for researchers employed on federally supported projects, and facilities costs including utilities, depreciation, and upkeep for those facilities in which the research takes place. Were other federal research supporting agencies to follow the lead of NIH in reducing indirect support for research without regard to the actual costs associated with such unreimbursable expenditures, the cost to UVM would likely exceed $25 million per year.

8. The lowering of NIH indirect support will immediately impact the University's ability to draw critical funds used to pay expenses associated with necessary grant administration tasks in compliance with federal spending and reporting guidelines. Such activities, as

well as facility costs such as utilities and building safety, remain necessary to comply with federal laws. UVM's ability to seek patents for new technologies, support emerging local companies, and provide an R&D infrastructure for Vermont are also activities supported by indirect funds.

9. Absent adequate support for these functions, alternative sources of support will be required. This will require greater state investment in UVM or a rise in tuition rates charged to UVM students. Alternatively, with a decline in UVM's ability to support research, fewer grant dollars will come to Vermont. This will have a significant impact on UVM's ability to continue to drive economic development in the state. The normally accepted economic impact multiplier of 3 implies that a 20% decline in UVM's research activity (~$40 million) would result in an economic loss to Vermont of $120 million annually.

10. In addition, NIH supported clinical trials at the University of Vermont and the University of Vermont Medical Center help bring novel treatment opportunities to Vermont. Indirect costs associated with NIH-funded trials are a main source of support for UVM's clinical trials facility. As the state's only research university and university affiliated hospital/health network, declines in NIH indirect support for clinical trials facilities will lessen our ability to provide medical advancement to the people of Vermont. This impact will be felt state-wide.

11. The loss of the negotiated IDC rate and significant decline in our ability to support research at UVM would also cause lasting harm to the University's research program. The University forthcoming elevation to Carnegie Research 1 ("R1") status has significantly elevated our ability to recruit high performing researchers and research

trainees to Vermont. Doctoral degrees granted by UVM are up 20% and research expenditures are up more than 70% over the last 5 years. Numerous UVM "spin-out" companies have received significant investment from private funders. All of these results have had a significant impact on Vermont communities and the state's economy, and elevated our ongoing ability to attract high performing students to Vermont. A reversal of this research success and growth will undermine many years of university and state investment at a time where demographic challenges in the northeastern United States are undermining higher education enrollment and access to affordable, high-quality education.

12. UVM next anticipates to draw funds on or around Friday, February 14. At that time, the reduced IDC rate will impact the University's ability to pay for and maintain its research programs immediately.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, at Burlington, Vermont.

_____

Kirk Dombrowski
Vice President for Research and Economic Development

The University of Vermont

EXHIBIT 39

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al., Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH; et al., Defendants.	Civil Action No. _____

Declaration of Mari Ostendorf

I, Mari Ostendorf, hereby declare:

1. I am the Vice Provost for Research in the Office of Research at the University of Washington, a position I have held since 2021. As Vice Provost for Research, I have oversight over the pre-award process, reporting of institution-wide research statistics, and several research compliance offices. In addition, I oversee two major research units: the Applied Physics Laboratory and the Washington National Primate Research Center. Prior to holding this position, I served as Associate Vice Provost for Research in the Office of Research since 2017.
2. As the Vice Provost for Research, I have personal knowledge of the matters set forth below or have knowledge of the matters based on my review of information and records gathered by my staff and colleagues in the School of Medicine and the Office of Finance, Planning and Budgeting.
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants*

Policy Statement: Indirect Cost Rates, which purports to immediately reduce indirect costs payments to 15%. In fiscal year 2024 University of Washington received over 1,000 NIH awards, with funding totaling $668,977,129, including flow-through funding via partner institutions.

4. The University of Washington has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH, effective July 1, 2024, until amended. The Indirect Cost ("IDC") Rate in the University of Washington's NICRA varies based on the costs associated with the specific location. The 2024 on-campus rate is 55.5%. Federal organized research rates (excluding training grants) vary from 26% for research off campus to 83.1% for research in the Primate Center. For research at the School of Medicine South Lake Union facilities, the rate is 76.5%. For the Applied Physics Lab, the rate is 19%, because they have a special arrangement with the federal government to charge administrative costs as direct costs. Training grants have lower rates as specified by NIH, since they primarily cover educational costs.
5. The University regularly draws federal funds in alignment with agreed to statements of work inclusive of indirect expenses borne by the University and recovered from the federal government that support the scopes of work obligated by both the University and the NIH.
6. The University bears expenses that are attributable to federal grants and contracts and recoverable as indirect costs. Examples of these expenses include:

- Water, sewer, electrical, gas;
- Debt service for research buildings for which we would be threatened by a default on our debt without indirect cost recovery on federal grants and contracts;
- Cost of insuring, maintaining and renewing those buildings;
- Rent, maintenance and operations of facilities that exclusively accommodate research;
- Our compliance and regulatory infrastructure;
- The proper handling and disposal of hazardous waste, in accordance with applicable federal and state laws;
- The cost of insurance and our captive management; and

- Administrative costs, such as the award lifecycle management process, human resources, payroll, information technology, cyber security program, and financial management.

Notably, **time and again, our required federal facilities and administrative cost studies prove** that the University's total calculated indirect cost, which adheres to federal uniform guidance, is higher than the rates we've negotiated with the federal government. Therefore, like most of our peers, the University is providing the federal government a discount from the true cost of conducting research activities at the University of Washington. **We are already subsidizing federal grants and contracts on the administrative side.** In addition, the federal facilities and administrative cost calculations follow federal requirements and exclude, or cap, activities deemed outside of the scope of the federal government's responsibilities.

7. NIH's reduction of University of Washington's IDC rate(s) will eliminate approximately $90-$110 million in funding that University of Washington uses to support its active NIH research programs. Should the University of Washington lose this funding, it will have to scale back ongoing clinical trials and stop enrolling new patients in clinical trials for diseases where there is no good treatment available outside of trials. While UW would only take such measures in a manner that is safe and ethical for currently enrolled participants, for patients that have placed their trust in UW for what is in many cases their last option at lifesaving care, and for those who held off of other treatment and clinical trial opportunities to pursue treatment at UW, any scaling back in their level of care would be a devastating breach of trust. The damage to these patients' lives and their relationship with their care team at UW would be nearly impossible to rectify. Additionally, any limit on our ability to start new trials will delay lifesaving treatments that rely on decades of research and development.

8. Similarly, the loss of indirect costs will limit our ability to continue many studies that rely on animal research to ensure treatments are safe for clinical trials, since animal research oversight is sustained by IDC funds. We will need to close down facilities and euthanize animals intended for studies that are no longer viable, limiting future innovation in translational medicine, therapeutic development, and other critical advancements in human and animal health.

9. If IDC is reduced, UW will be able to support less research and reduced staffing levels will delay work from hiring researchers, to getting the supplies they need, keeping the IT systems running, and processing bills, etc. This will lead to layoffs of staff and damage to the local economy.

10. In this declaration I highlight the impact on loss of indirect cost funds on two programs, the UW School of Medicine and The Washington National Primate Research Center. However, the impact will be felt across the University, including the School of Public Health, School of Arts and Sciences, School of Dentistry, School of Pharmacy, School of Nursing, School of Social Work, and College of Engineering, as well our state's economy. Based on a Fiscal Year 2023 economic impact study, University of Washington research impacts for the State of Washington include: $2.6 billion generated in the Washington economy from UW research; 10,641 total jobs supported sustained statewide by UW research (direct, indirect and induced); and $93.5 million in Washington state ($63 million) and local ($30.5 million) tax revenue. The biomedical research at UW, much of which is supported by NIH, is a major contributor to that impact. The reduced rate will cause significant effects on the level of supporting workforce the University of Washington is able to employ.

UW School of Medicine

11. UW Medicine ranks among the top academic research institutions to receive National Institutes of Health (NIH) funding. In fiscal year 2024, for instance, NIH funded 657 UW School of Medicine grants, totaling more than $385 million.

12. The UW School of Medicine is a leader in regional medical education and conducts world-leading research across 31 clinical and biomedical research departments and multiple research institutes and centers with areas of focus including behavioral health, neuroscience and Alzheimer's disease, heart disease and stroke, infectious diseases, cancer, health metrics, genomics and precision medicine, protein design and regenerative medicine.

13. From making kidney dialysis possible to winning the Nobel Prize for bone-marrow transplantation and most recently, the Nobel Prize for computational protein design, UW Medicine has a long tradition of leading-edge research that has yielded some of the most important innovations in the history of modern medicine.

14. NIH federal research grants have enabled incredible medical advances by UW School of Medicine faculty, including these recent developments:

- Identification of how a new area of the brain is impacted by Alzheimer's disease, potentially allowing for an earlier diagnosis via MRI;
- Development of a new gene therapy treatment for Duchenne muscular dystrophy;
- Development of a new care model to treat pain more effectively for traumatic brain injury patients; and
- Identification of new markers that predict diabetic kidney disease in young adults with type 2 diabetes.

15. NIH funding currently supports the following key UW School of Medicine clinical trials and centers:

- **Kidney disease:** A clinical trial testing whether home blood pressure monitoring is more effective than monitoring only before dialysis in improving treatment and preventing cardiovascular disease events, especially for patients in rural areas. This is a multi-center clinical trial (UW-prime and UCSF). It is recruiting patients all across Washington state, including rural areas.

- **Diabetes:** A clinical trial testing whether using continuous glucose monitoring to guide lifestyle modification and medications to reduce blood sugar will improve kidney and cardiovascular disease outcomes.
- **Alzheimer's:** The National Alzheimer's Coordinating Center, based at the UW School of Public Health, collates and distributes the data from the nation's 35 Alzheimer's Disease Research Centers. This allows thousands of researchers across the country study the key questions in cognitive disease across all sites.
- **Pediatric cancer:** A clinical trial to test a method to determine whether CART immunotherapy alone will work for children and young adults with B Lineage Acute Lymphoblastic or whether they will need a stem cell transplant to avoid relapse.

The Washington National Primate Research Center

16. The Washington National Primate Research Center (WaNPRC) is an example program that would be significantly impacted by the reduced indirect cost rate. WaNPRC is one of only seven National Primate Research Centers in the world and the University of Washington has served as the steward of this national resource for over 60 years. WaNPRC provides critical infrastructure that has and continues to support thousands of scientists, and their NIH funded research projects focused on developing new medical innovations. No other animal model more closely models humans and the proof of the value of non-human primate research is in WaNPRC's record of directly advancing new medical interventions that have and continue to save lives and improve human health.

17. WaNPRC's pioneering biomedical advances that benefit human health today include: brain-interface research that enables people to control robotic limbs with brain activity coded by a computer; the first controlled brain-function study in a nonhuman primate, which led to technology restoring movement in people with spinal cord injuries; and the first cochlear implants that provide a cure for deafness.

18. Ongoing biomedical research at WaNPRC that will be crippled from loss of NIH funding, includes: a novel gene therapy strategies that have successfully shrunk the HIV reservoir, paving the way toward a cure for chronic HIV infection and a platform that could be used to

cure other chronic viral infections; stem-cell based therapy used to repair damaged heart muscle; and development of a novel tool to study the causes of stroke that could lead to new interventions to prevent or treat stroke in people.

19. The cut in IDC rates will cripple WaNPRC's life-saving research. WaNPRC is supported by two base grants from the NIH totaling over $15 million. These grants, including both direct and indirect costs, and the fees charged to individual investigator research grants comprise its total operating budget of $30.5 million. WaNPRC supports 800 nonhuman primates, employs 170 people with expertise in veterinary care and animal research and provides the specialized lab spaces and equipment unique to nonhuman primate research. A cut in IDC will result in loss of nearly $5 million per year in resources needed to support our infrastructure. To make up for this cost, WaNPRC would have to substantially increase the rates it charges to NIH-funded grants. We estimate this will result in charging each grant about $100,000 more in direct costs. Researchers do not have sufficient funds on their NIH projects to cover these costs, which jeopardizes both the research and the support of students on the project.
20. With a reduction of administrative funding for compliance and facilities costs and the constraints of current investigator budgets, the WaNPRC would be required to shut down facilities, directly impacting the 170 individuals employed by the Center. In addition, with other NPRCs impacted, there will be animals that cannot be sold or relocated to other research facilities. There is limited sanctuary space available, and the UW would not be able to cover the high costs associated with lifetime sanctuary care, so these animals would have to be euthanized. Currently, at least 300 researchers are supported on NIH-funded grants that depend on WaNPRC infrastructure. Without this infrastructure, both basic and translational

biomedical research in the region will be greatly limited, as well as the training of our future workforce.

21. The *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates*, NOT-OD-25-068, states: "The United States should have the best medical research in the world. It is accordingly vital to ensure that as many funds as possible go towards direct scientific research costs." As described above, the net impact of this new policy would have the opposite of what is intended. It will directly reduce the resources needed to support the research and cripple the ability of the United States to continue to support the best biomedical research in the world. Moreover, it will compromise the training and development of future generations of scientists in the United States.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February 2025, in Seattle, WA.

Mari Ostendorf

Mari Ostendorf
Vice Provost for Research
University of Washington

EXHIBIT 40

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al., Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH; et al., Defendants.	Civil Action No. _____

Declaration of Leslie Anne Brunelli

I, Leslie Anne Brunelli, hereby declare:

1. I am a resident of the State of Washington. I am over the age of 18 and have personal knowledge of all the facts stated herein, except to those matters stated upon information and belief; as to those matters, I believe them to be true. If called as a witness, I could and would testify competently to the matters set forth below.
2. I am currently employed by Washington State University (WSU) as Executive Vice President for Finance and Administration and Chief Financial Officer. In my role, I am responsible for the financial management, planning and budgeting activities of the Washington State University, including oversight of post award administration and federal cash management.
3. I am providing this declaration to explain certain impacts of NIH Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates,* which appears to immediately reduce indirect costs payments to 15%.
4. The National Institutes of Health (NIH) are a major source of federal funds at WSU. WSU was awarded approximately $44 million by the NIH (including flowthrough) in FY24,

making up 66% of awards from the Department of Health and Human Services (HHS) in FY24 and over 13% of all external award funds and 17.7% of all federal funding. Currently, there are 134 active grants from NIH to 98 principal investigators (PIs) at WSU with a total remaining value of $52,420,589.

5. These grants fund critical applied and foundational research in the health sciences—including in addiction and substance use, health service delivery in rural and other underserved areas, pain management, Alzheimer's disease, cancers, and nutrition—as well as providing for the training of the next generation of researchers and clinicians.

6. Typically, NIH grants awarded to WSU do not include "direct" cost items for institutional costs like facilities (including utilities and maintenance), administrative staff, and other WSU resources. In essence, the NIH grant direct costs WSU receives cover only the actual research WSU is tasked to perform; the indirect cost portions of their awards cover the infrastructure costs WSU incurs to perform the research under the grant, such as laboratory and building maintenance and upkeep, data processing, library subscriptions, security, human and animal participant protections, lab safety equipment, hazardous waste disposal, information technology costs, ethics review board costs, grant administration, and compliance costs.

7. WSU is only able to conduct the research provided for under the NIH grants because the "indirect" costs provide a reliable set of funds for the duration of the grant to cover these additional expenses. Coverage of these indirect costs are critical to WSU's ability to effectively conduct research in conjunction with the federal government.

8. WSU does not, and cannot, "profit" off of these indirect costs paid by the federal government. These costs cover only expenses incurred by research activities, and **do not even fully reimburse the expenses that result from providing necessary infrastructure**

and support to conduct research activities. Additionally, these costs are *only* based on funded research space and related research activities. Accordingly, WSU's indirect costs are carefully calculated, and WSU takes great pains to ensure their accuracy when transmitting them to the federal government. WSU's indirect costs are arrived at after yearslong surveys of WSU's available resources and research-related costs.

9. WSU has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH, effective as of July 1, 2019. The Indirect Cost ("IDC") Rate in WSU's NICRA is 53% for on-campus research, and 26% for off-campus research. WSU's total blended IDC rate for NIH funding is 30.44%.

10. WSU relied on these longstanding negotiated rates when building out its facilities, budgeting for research projects, deciding on which and how many students to admit and faculty/staff to employ, and deciding how to prioritize its own institution-wide funding allocations. NIH's sudden, overnight change of these agreements that have been in place for years would send shockwaves throughout WSU and significantly disrupt the substantial progress WSU has made to better serve its students and its community as a research institution.

11. With the NIH indirect cost percentage capped at 15%, WSU projects it will receive $1,592,199 less in the remainder of state FY25, or $412,840 monthly. Annualized, this would total an estimated $4,954,084 of lost revenue for facilities and administration. These projections take into account only direct awards from NIH, excluding passthrough awards where NIH is the prime sponsor. The actual total losses are therefore much greater.

12. For FY 2026, NIH's reduction of WSU'S IDC rates will eliminate approximately $5,118,961 in funding that WSU uses to support its research programs.

13. The loss of these funds will immediately impact WSU'S ability to draw critical funds used to pay expenses associated with several of its component schools and campuses. WSU does not have the funds available to cover the immediate loss of millions of dollars in indirects from its research grant budget.

14. Certain WSU departments, such as the Office of the Campus Veterinarian (the "Office"), which supports nearly all projects WSU's large animal-based research portfolio (and all of its veterinary services), are almost wholly dependent on these indirect costs to stay afloat, as costs associated cannot be charged back as direct costs. The indirect costs are also used to ensure regulatory compliance, such as the 404 approved animal use protocols and 155 PIs that must be used in any proposed research. They cover training faculty and staff on compliance and animal care, proper animal handling, vaccination and respiratory administration, and other mandates required by federal and state law. These costs are not passed on to the researchers, but are necessary to proceed with any animal research.

15. Similarly, cuts to NIH's indirect costs would devastate WSU's College of Veterinary Medicine (CVM), where NIH funding accounts for 30% of CVM's research portfolio. This percentage equates to just under $15 million in annual research expenditures and supports a range of areas important for societal health and wellbeing including reproductive health, substance abuse and addiction, infectious disease, among many others. The indirect costs from NIH grants support nearly all aspects of biomedical research in CVM including students, animal costs, equipment support, and staff. In addition, indirect costs provide the vast majority of funding for CVM's strategic research fund, which is used for rejuvenating essential equipment, seed grants to spur innovation and collaboration, and bridge funding for faculty. Reduction in indirect rates will devastate the biomedical research enterprise in CVM,

severely hamstringing CVM's faculty and crippling ongoing research. Facilities like the Washington Animal Disease Diagnostic Laboratory (WADDL) the only accredited veterinary medical laboratory within Washington, would be hamstrung in their ability to detect, research, and conduct responses to current and future disease outbreaks such as the current highly pathogenic avian influenza (HPAI) virus, rabies, tularemia, and the plague.

16. Without funds for animal care through the Office of the Campus Veterinarian, combined with the loss of indirects for the research projects themselves within CVM, research animal colonies will have to be severely reduced or eliminated. The loss of life would be massive: in 2023, WSU accounted for use of 90,000 animals of which 50% were fish and 39% were mice. The remaining 11% include amphibians, reptiles, birds and other mammals. The results would be horrific. Animals such as mice with short life spans will "age out" or the cost of holding them until they can be used would be too expensive. WSU cares for valuable gene-edited strains of cattle, rodents and fish which are irreplaceable, and elimination of animal colonies will take potentially years to replace even the ones that are capable of replacement.

17. Even if some funding could be later restored, the massive loss of animal life cannot be easily replaced, and some projects are unlikely to restart. Moreover, the loss of the animal population would require layoffs of professional animal care and veterinary staff that are nearly impossible to replace, given the current disparity in opportunities in veterinary medicine that are available in the private sector. Moreover, reducing staff to a bare minimum will increase risk of safety violations and noncompliance with federal and state animal care requirements, further endangering WSU to liability and financial impositions it cannot afford to incur. The staff reduction would also severely hinder WSU's extension activities in its local communities, such as its safe food initiatives and its support of statewide disease

surveillance and detection efforts – a concern of immense and immediate consequence, as our facilities regularly test eggs, poultry, and milk for diseases like avian influenza.

18. If the NIH proceeds with its indirect cost guidance, the reduced coverage would also likely force WSU to close some of its other research facilities, like the Spokane vivarium and the analytical core services that support our biomedical, drug discovery, and drug delivery programs, including some high impact cancer research. WSU would lose faculty, postdocs and graduate students. WSU would essentially have to eliminate all of the research support services at WSU Spokane and would have to downsize its research facilities statewide, making it difficult to impossible to retain and recruit research-active faculty. It would also greatly impact WSU's IT services that support human subjects research across all campuses.
19. Certain WSU-sponsored research laboratories would be in serious danger of closing. For example, WSU is home to the only Biosafety Level 3 laboratory available for public health use in Washington east of Seattle. This lab does critical infectious disease research and was called on to serve eastern and central Washington during the COVID-19 outbreak and currently provides the facilities needed for critical avian influenza research. Without indirect cost elements of NIH research grants to support the maintenance and continual upgrade of the laboratory, this capability to serve the state and nation would be lost. As our country sees cases of avian flu (including mutations) rising nationwide, this continued research will be critical in avoiding another viral pandemic.
20. Capping the indirect costs 15% would also decimate WSU's Medical School, the Elson S. Floyd College of Medicine relies heavily on NIH funding. It is difficult to overestimate the immediate impact this would have on the College, resulting in substantial impact across most departments and programs (such as Team Mentoring Program, Community and Behavioral

Health, Nutrition and Exercise Physiology, Speech and Heating Sciences, and many more) that would likely incur:

- Devastating faculty, staff, and post-graduate position reductions;
- Closure of specific research programs, such as our community-based human subjects research in the Promoting Research Initiatives in Substance Use and Mental Health Collaborative (PRISM), the Institute for Research and Education to Advance Community Health (IREACH), and those within our Sleep and Performance Research Laboratory;
- Patient care clinical service loss, including elimination or clinical trials for potential life-saving care, especially for vulnerable populations;
- Substantial research infrastructure reductions to support remaining faculty;
- Loss of mentorship for junior faculty for appropriate faculty development, hindering WSU's ability to provide effective education to its medical students and the next generation of doctors;
- Faculty reduction jeopardizing WSU's ability to provide accreditation-required mentors for student research; and
- Potential adverse accreditation determination impact (e.g., probation) for insufficient research, among others.

21. WSU's College of Nursing would also be in serious jeopardy of serious downsizing or potentially shuttering, as it is heavily dependent on indirect funds to support its library fees, access to journals that support our grants applications, IT support (which ensures regulated data is secure), faculty recruitment and retention (a serious challenge in the current

environment), and our research-related services, essential to conducting research with human subjects ethically.

22. With the mass loss of facilities, employees, and staff that will result from NIH's guidance, WSU would be functionally unable to proceed with many of the life-saving research projects that are currently the subject of NIH's various grants, like the College of Pharmacy and Pharmaceutical Sciences' research into carcinogen interactions and lung cancer risk, the College of Medicine's research into childhood obesity and alcoholism, the College of Arts and Sciences' research into pediatric pain, anxiety disorders, and prostate cancer; and the College of Veterinary Medicine's research into the neurogenealogical causes of obesity and sterility.

23. While any disruption to this critical research will ultimately hinder delivery of lifesaving services in the months and years to come, the impacts of NIH's guidance are in many cases much more immediate. For instance, one ongoing NIH-funded study in the College of Art and Sciences deals with the Sharma Lab's Targeted Nanotherapies for the Treatment of Prostate Cancer (NIH NIC R21 CA286235), and focuses on developing a novel treatment of advanced prostate cancer. If the study is not completed, this novel form of cancer therapy will not be investigated and developed into a drug to help treat the second leading cause of cancer-related deaths among men in the U.S. Importantly, the Sharma lab has already developed nanotherapeutics and is actively testing them on prostate cancer cells and organoids. This is time-sensitive work, and any disruption would result in immediate and potentially irreplaceable data loss on these active tests, which would delay and could ultimately eliminate the viability of the treatment they are researching.

24. WSU regularly draws down funds per the allowable grant terms, including its indirect costs, for its NIH (and other federal agencies) projects, and anticipates making its next draw on our regular cycle on February 12, 2025. WSU sincerely hopes it will be able to collect indirect costs at the rate it negotiated years ago to avoid the immediate devastation the NIH's guidance would have on the institution, its people, and the animals in its care if it remains in effect.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9 day of February 2025, in Spokane, WA.

Leslie Brunelli

LESLIE ANNE BRUNELLI
Executive Vice President for Finance and Administration and Chief Financial Officer
Washington State University

EXHIBIT 41

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al. Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH; MATTHEW MEMOLI, M.D., M.S., in his official capacity as Acting Director of the National Institutes of Health; U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES; and DOROTHY FINK, M.D., in her official capacity as Acting Secretary of the U.S. Department of Health and Human Services, Defendants.	Civil Action No. _____

Declaration of Dorota Grejner-Brzezinska

I, Dorota Grejner-Brzezinska, hereby declare:

1. I am the Vice Chancellor for Research at the University of Wisconsin-Madison ("UW-Madison"), a position I have held since 2024. In this role, I have responsibility for overseeing the university's research enterprise with more than $1.7 billion in annual research expenditures. My office also includes administration of 20 cross-campus research and service centers. The mission of the Office of the Vice Chancellor for Research is to advance excellence in research and scholarship, to support our multidisciplinary research centers and institutes, and to provide campus-wide administrative infrastructure to support and advance the research enterprise. Prior to holding this position, I was the Vice President of the Office of Knowledge Enterprise and a Professor of civil, environmental and geodetic engineering at The Ohio State University.

2. As the Vice Chancellor for Research, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by university staff.

3. I am providing this declaration to explain certain impacts on UW-Madison of the National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates,* which UW-Madison became aware of at approximately 5 p.m. on Friday, February 7, 2025. NIH's *Supplemental Guidance* purports to impose, beginning on Monday, February 10, 2025, a standard indirect costs (IDC) rate of 15% to all grants awarded by the agency. The newly announced rate would apply to "new grant awards and existing grant awards," giving it retroactive application to research already occurring at the university in reliance on the previously negotiated rate.

4. UW-Madison is Wisconsin's flagship research university. It operates under the premise that research and education should influence the lives of others beyond the boundaries of the campus. Research at UW-Madison drives innovation related to treating adult and pediatric cancer, Alzheimer's, diabetes, degenerative neurologic diseases, and more. Further, the research enterprise supports training and development of UW-Madison students. This research is supported by $513 million from the Department of Health and Human Services (DHHS), which primarily comes from the NIH.

5. UW-Madison has a Negotiated Indirect Cost Rate Agreement ("NICRA") with DHHS, covering all federal agencies, and effective as of January 17, 2025. The IDC rate in UW-Madison's NICRA is 55.5%. This rate is composed of 26% for administrative costs and 29.5% for facility costs. Administrative costs are the general costs to administer research,

such as accounting, payroll, and research oversight and are capped by federal law at 26%. Facility costs include the maintenance and depreciation of the research facilities.

6. UW-Madison's federally negotiated IDC rate has remained steady, with slight increases since 2013; at that time the negotiated rate was 53%, just marginally lower than the current 55.5%. UW-Madison reasonably relies on a generally consistent rate of negotiated IDC reimbursement in making its financial plans.

7. NIH's reduction of UW-Madison's negotiated IDC rate would eliminate approximately $65 million in funding in the current year, and result in a similar reduction in resources available to support research each year. UW-Madison depends on this source to support its research programs and general infrastructure. The loss of these funds will immediately impact the university's ability to draw critical funds used to pay expenses associated with its research enterprise. This includes the costs to support strict federal regulatory compliance mandated for federally funded research that are intended to, for example, promote national security interests and maintain the nation's competitive edge through export controls and measures to prevent malign foreign influence; protect human and animal participants in research; protect public investments in research; ensure the safe conduct of research involving hazardous biological agents, recombinant DNA, and radiation; and ensure the integrity of research funded by American taxpayers.

8. UW-Madison's campus includes over 17 million gross square feet dedicated to education and general purposes. Many of its buildings are highly technical, and more than half are over 50 years old. Funding from IDC recovery goes directly toward maintenance, utilities, and renovations in these buildings, particularly for updating laboratories where much of the federally sponsored research is conducted. These projects ensure campus laboratories are not

only properly equipped to support sophisticated, cutting-edge research, but to protect the safety of university scientists, students, and the surrounding community and meet federal compliance obligations. State law prevents the use of other sources of unrestricted revenue for campus-funded renovation projects and donor support for infrastructure upgrades is challenging to secure. Therefore, IDC revenue plays a critical role in maintaining the adequacy of our facilities; any revenue loss would only exacerbate our deferred maintenance backlog. The sudden loss of IDC funding imperils not just research space, as research and academic facilities at the University share buildings; reduced maintenance resources will affect the entire university physical environment.

9. Reduction of UW-Madison's IDC rate will also negatively and specifically impact the institution's ability to conduct clinical research related to cancer treatment (including pediatric), Alzheimer's Disease and other types of dementia, cardiac conditions, fetal heart conditions, maternal–fetal health, autism, addiction recovery, diabetes, asthma, adolescent and adult depression and post-traumatic stress, infectious diseases, Huntington's Disease, HIV, conditions affecting nursing home patients, veteran's health, and more. Many research participants are on treatment trials, which means they are patients actively receiving innovative treatments that may impact their disease process or alleviate symptoms. More than 20,000 patients that have been in our care for at least a year are part of this research and the university has had 3,461 new enrollments so far in this fiscal year. IDCs are central among the funds that support infrastructure necessary for the conduct of this research, including laboratories and clinical space for the work, protocol review and secure data storage and transfer systems, and personnel tasked with ensuring regulatory compliance for the protection of human participants and their data. Sophisticated and extensive infrastructure

is necessary to meet federal requirements related to protection of participants' rights, welfare, and safety, and data integrity; data security for participants' confidential and sensitive health information; data management and sharing with clincaltrials.gov and NIH/other repositories; financial reporting, including effort reporting, to demonstrate appropriate use of federal funds; and progress reporting to federal agencies. The unanticipated and abrupt loss of $65 million will place the university in the sudden, untenable position of no longer being able to rely on promised federal funding to support the daily activities and operations that support life-saving clinical and translational research at UW-Madison. If alternative sources of funding cannot be secured to fill this void, the reduction in IDC could necessitate programmatic downsizing at the university, including potentially terminating some clinical trials, thereby leaving a population of patients with no viable alternative. At a minimum, the decrease will constrain our growth trajectory in clinical research, preventing us from fully serving the sickest and most vulnerable individuals in the region.

10. In addition to clinical research, NIH-funded fundamental science provides the building blocks to predict, prevent, diagnose, and treat disease. Medicines to treat cancer, neurodegenerative disease, diabetes, and numerous other ailments have been developed by leveraging breakthroughs made in basic science laboratories. Advancements in imaging technologies led by medical physicists now allow doctors to visualize diseased tissues in the body and ultimately treat them. In combination with genomics approaches developed by basic scientists, personalized medicine is now becoming a reality. The IDCs associated with these fundamental studies are essential to supporting the research infrastructure and the personnel who enable scientific discoveries in the lab. Maintaining and equipping buildings

to conduct research is essential to keeping the U.S. at the forefront of knowledge and medical discoveries.

11. The timing of receipt of NIH's announcement—late on Friday, February 7—of its intent to significantly curtail its IDC rate particularly strains the university and its researchers with respect to decisions about applications for grant awards. The submission deadline for NIH Research Training and Career Development (series K) awards is Wednesday, February 12, 2025. These grants are often instrumental in fostering the success of early career scientists. Additionally, the deadline for small research grants (R03), exploratory grants (R21/R33, UH2/UH3), planning grants (R34), dissertation awards (R36), and planning cooperative projects (U34) is Sunday, February 16, 2025. NIH's eleventh-hour change in available funding forces researchers and university administrators to reconsider whether to submit grant applications, many of which they have been fine-tuning for months, given uncertainty about whether the institution can afford to sustain these projects at a 15% IDC rate. The sense of whiplash is particularly acute, given that UW-Madison had finalized its most recent NICRA with DHHS less than three weeks prior.
12. UW-Madison typically draws down funds for NIH-funded projects twice per month and next anticipates drawing funds on or around February 17, 2025. At that time, if allowed to be implemented, the reduced IDC rate will result in UW-Madison experiencing a $3.9 million loss in IDC recovery for this upcoming draw.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Madison, Wisconsin.

/s/ Dorota Grejner Brzezinska
Dorota Grejner-Brzezinska
Vice Chancellor for Research
University of Wisconsin-Madison

EXHIBIT 42

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, et al., Plaintiffs, v. NATIONAL INSTITUTES OF HEALTH, et al., Defendants.	Case No. _____

Declaration of Kristian O'Connor

I, Kristian O'Connor, hereby declare:

1. I am the Interim Vice Provost for Research and Dean of the Graduate School, a position I have held since 2023. As Interim Vice Provost for Research and Dean of the Graduate School, I serve as UWM's Chief Research Officer and have oversight of the Office of Research, which is responsible for the administration of research activity, oversight of research policy, and compliance with federal and state requirements. The Office of Research also provides pre- and post-award administrative support for sponsored projects. Prior to holding this position, I was the Associate Vice Provost for Research.
2. As the Interim Vice Provost for Research and Dean of the Graduate School, I have personal knowledge of the matters set forth below or have knowledge of the matters based on my review of information and records gathered by my staff.
3. I am providing this declaration to explain certain impacts of National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants*

Policy Statement: Indirect Cost Rates, which purports to immediately reduce indirect costs payments to 15%.

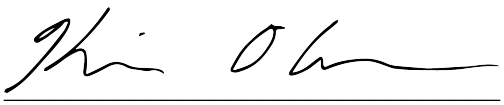
4. The University of Wisconsin-Milwaukee (UWM) is one of Wisconsin's two Carnegie Foundation R1 (very high research activity) classified research universities. Among other research outcomes, UWM's researchers enhance quality of life by improving physical and mental health interventions, disease prevention strategies, and public health policies. Examples include understanding the effects of hormones on the neuroscience of aging, the behavioral effects of substance abuse, improving the health and quality of life for children with developmental disabilities, and the relationship between environmental toxins and children's health. This research is currently supported by approximately $7.9 million in active awards from the NIH.
5. UWM has a Negotiated Indirect Cost Rate Agreement ("NICRA") with NIH, effective as of October 31, 2023. The Indirect Cost ("IDC") Rate in UWM's NICRA for on-campus organized research is fifty-four (54) percent.
6. NIH's reduction of UWM's IDC rate[s] will eliminate approximately $2.4M in annual funding that UWM uses to support its research programs. The loss of these funds will immediately impact UWM's ability to draw critical funds used to pay expenses associated with facilities and services that support research, that are not reimbursed directly through grant funds. This includes but is not limited to research facilities and laboratory infrastructure, utilities, payroll for administrative and compliance support and other staff necessary to all research, and other infrastructure used to support research. UWM's ability to support its research enterprise would be significantly hampered by a reduction in a change to the negotiated indirect rate. Each UWM school, college, department, and individual

researchers cannot support the staffing and other costs necessary for these functions, and the indirect costs are essential to providing that support at UWM.

7. UWM next anticipates drawing funds on or around February 28, 2025. At that time, the reduced IDC rate will impact UWM by causing a sudden loss in revenue and the need for UWM to choose between immediately cutting needed operating functions or creating an operating deficit and impairing the university's financial position.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Milwaukee, Wisconsin.



Kristian O'Connor

Interim Vice Provost for Research and Dean of the Graduate School

University of Wisconsin-Milwaukee

EXHIBIT 43

UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASACHUSETTS

COMMONWEALTH OF MASSACHUSETTS, STATE OF CALIFORNIA, et al.

Plaintiffs,

v.

NATIONAL INSTITUTES OF HEALTH; MATTHEW MEMOLI, M.D., M.S., in his official capacity as Acting Director of the National Institutes of Health; U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES; and DOROTHY FIN , M.D., in her official capacity as Acting Secretary of the U.S. Department of Health and Human Services,

Defendants.

Civil Action No. _____

DEC ARATION OF JENI ITCHE

I, Jeni itchell, hereby declare:

1. I am a resident of the State of California. I am over the age of 18 and have personal knowledge of all the facts stated here or have knowledge of the matters based on my review of information and records gathered by California State University ("CSU") staff. If called as a witness, I could and would testify competently to the matters set forth below.
2. I am currently employed by the California State University as the Assistant Vice Chancellor, Finance & Budget Administration and Controller.
3. As the Assistant Vice Chancellor, Finance & Budget Administration/Controller, I am responsible for oversight of financial operations at the CSU and financial reporting from all sources, including all federal grant funding.
4. The CSU receives extensive federal funding for research. A hallmark of CSU research is immersive student learning and discovery that addresses society's most urgent challenges, including those in health care, agriculture, water, fire prevention and cybersecurity. Undergraduate students who participate in faculty-mentored research are better prepared for future careers, graduate education and leadership roles that contribute to their respective communities.
5. The CSU is the largest four-year public university system in the United States and is the state's greatest producer of bachelor's degrees awarding nearly 127,000 degrees each year and drives the economy in health care, agriculture, information technology, business, hospitality, life sciences, public administration, education, media and entertainment.
6. The California State University is responsible for the provision of higher education services to students across the state of California and throughout the United States. Consisting of 23

university campuses, nearly a dozen off-campus centers, and over 90 auxiliary organizations (several that are dedicated to sponsored research), the CSU educates more than 450,000 undergraduate and graduate students each year, and serves each of California's regions, from Humboldt to San Diego. The CSU offers more than 4,000 degree programs that align with workforce demands, including in health care and the sciences. CSU alumni make up a global network that is over four million strong. One in twenty Americans with a college degree earned it at the CSU. The CSU has more than 63,000 employees.

7. The CSU also has 10 multi-campus research consortia that provide experiential learning opportunities for students, to prepare them for the workforce and address vital needs in California and across the country.

8. I am providing this declaration to explain certain impacts of the National Institutes of Health ("NIH") Notice Number NOT-OD-25-068, Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates ("Notice"), which purports to immediately reduce facilities and administrative costs payments (also known as indirect costs) to 15% to all NIH grants.

9. CSU's budget relies on federal grant funding for its teaching and research mission, including, but not limited to, allocated funding for staffing, clinical trials, dissemination of results, public outreach, teaching and training students and others, equipment, and numerous other activities to fulfill its teaching and research mission, and serve the people of California and the United States.

10. Federal funds are CSU's single most important source of support for its research, accounting for more than 60% of CSU's total research awards.

11. For the fiscal year ending June 30, 2024, the total amount of all federal research awards to the CSU was $599,688,000.

12. For the 2023-24 audited fiscal year, the CSU expended over $158 million in NIH contract and grant funding. A sizable portion of that funding is derived from facilities and administrative cost reimbursements, which are set at a higher negotiated rate than set forth in the NIH Notice. The CSU's NIH grant contracts have varying negotiated rates for reimbursement of indirect costs that range from 20% to 50% or more. The CSU estimates a loss of tens of millions of dollars annually in facility and administrative cost recovery as a result of the NIH Notice. The loss of facilities and administrative cost reimbursements, especially at this level, will have an immediate deleterious impact on the success of research projects and the CSU's ability to maintain the same level of staffing critical to support those research projects.

13. NIH research funding supports the United States' scientific competitiveness worldwide and enables the U.S. to be a global innovation leader. NIH research funding has led to scientific breakthroughs that have improved human health, including new treatments for cancer and diabetes, and declining death rates for heart attack and stroke.

14. Recovering costs of research is essential to maintain the operations of CSU's research. To perform research that is sponsored by federal agencies, the CSU incurs a variety of other significant costs that it would not otherwise incur. Facilities and administrative cost rates apply to federally sponsored research, providing a means of recovering some, but not all, of the costs incurred in the conduct of externally sponsored research that are shared across a large number of projects as well as other functions of the university. They include things such as the maintenance of sophisticated, state of the art high-tech laboratories designed for

innovative federally sponsored research, secured cyberinfrastructure and data repositories, utilities such as light and heat, telecommunications, hazardous waste disposal, and the infrastructure necessary to comply with a broad range of legal, regulatory, and reporting requirements. These resources not only support the infrastructure and buildings that house pioneering research teams, but also the personnel who assure the safety of those participating in clinical trials, the ethics teams that assure those trials are done safely, and the data and privacy teams that protect research subjects' personal data. This funding model recognizes the importance of both direct project costs and the essential indirect costs that sustain the research ecosystem.

15. Research funding is typically awarded through competitive grants processes, meaning that the annual research budget varies from year to year and is dependent on the success of CSU's researchers in these competitions. Federally supported research comes to CSU universities in a combination of both single- and multi-year awards. NIH awards are typically multi-year projects. CSU's 23 universities receive and expend hundreds of millions of dollars annually in multi-year awards for their projects, centers, and institutes, and can proceed with establishing budget estimates for planning purposes in reliance on the facilities and administrative cost recovery rates periodically negotiated between individual campuses and the federal government (the Department of Health and Human Services) that set rates for three to five years.

16. NIH promotes medical research, education, training and practice at the CSU and other universities through a strategic combination of funding for many individual research projects, as well as support for a few large, long-term research programs and centers that involve multiple institutions through subawards. Program awards, unlike the thousands of individual

investigator awards to the CSU from the NIH, may receive continuous funding for periods of over five years before the NIH again opens the program to competitive renewal.

17. In developing its annual budget, the CSU did so with the expectation that it would receive the higher facilities and administrative cost recovery rates that had been negotiated and memorialized in a contract through a designated legal process. The NIH Notice's sudden reduction in anticipated federal funds will cause significant budgetary and operational chaos that will have an immediate negative impact on the research projects and programs.

18. The NIH Notice creates confusion and uncertainty for the CSU and the programs it oversees. The reduction in facilities and administrative costs ordered by the NIH Notice will leave gaping holes in the budgets that support the facilities and staff where CSU research occurs and will stop us from serving and meeting some of our critical missions, including education and research.

19. On an annual basis, the federal government is the largest single sponsor of CSU's research enterprise. Because of the low cap created by the NIH Notice, many individuals (including faculty, staff, and students), programs, and initiatives receiving federal funding almost certainly would be forced to significantly scale back or halt their research. This outcome will be potentially devastating to the research projects, to the education and training of new medical professionals and personnel, and to the CSU's entire research enterprise. Without adequate indirect cost recovery, universities cannot maintain the essential infrastructure, administrative support, and research environment necessary to attract and retain top researchers, conduct high-quality research, and promote innovation.

20. The reduction of federal funding to the CSU as set forth in the NIH Notice would be devastating for the entire system. It would result in broad reduction of services, including impacts on education, training, and research.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge.

Executed this 10th day of February, 2025, in Long Beach, California.

Jeni Kitchell (Feb 10, 2025 08:11 PST)

Jeni itchell
Assistant Vice Chancellor, Finance & Budget Administration and Controller, California State University, Office of the Chancellor