



NATIONAL SCIENCE FOUNDATION

4201 Wilson Boulevard  
Arlington, VA 22230

*Division of Institution and Award Support  
Room 485  
(703) 292-8244 VOICEMAIL  
(703) 292-9171 FAX*

March 25, 2009

Mr. David Rusenko, V.P Finance & Administration  
The Academy of Natural Sciences  
1900 Benjamin Franklin Parkway  
Philadelphia, PA 19103-1195

Dear Mr. Rusenko:

We have completed our review of the indirect cost proposal and supporting financial data submitted to the National Science Foundation (NSF) for your budgeted fiscal year ended December 31, 2006 through 2007.

The enclosed rate agreement indicates the rates approved by this office. Please indicate your concurrence with these rates by signing, dating and returning a copy of the agreement to my attention at the above address.

On awards containing a maximum provisional rate, NSF grant policy requires grantees to charge indirect costs at the lesser of the maximum provisional rate or the federally negotiated rate (as set forth in the enclosed rate agreement). Under recoveries from application of the maximum provisional rate, where the final rate is higher, may be allocated as part of the organization's required cost sharing.

If the final rate established is lower than the previously approved maximum provisional rate, the grantee may use available funds, as appropriate, to defray other costs allowable under the grant. If the amount charged for indirect costs exceeds by \$300 or more the amount resulting from application of the final rate, and the amount is not used to defray other costs, the difference must be reported and credited to NSF as prescribed in the Award & Administration Guide III D, "Cash Refunds and Credits to NSF."

Grantee Name: The Academy of Natural Sciences of Philadelphia  
Date: 03/25/2009  
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Should your organization submit a grant proposal requesting a lower indirect cost rate than the approved maximum provisional rate, the lower indirect cost rate submitted in the proposal budget will be the maximum provisional for the award. If you have any questions on this letter or the rate agreement, please contact me at (703) 292-8244.

Sincerely,

A handwritten signature in black ink, appearing to read "Carol S. Orlando", with a long horizontal flourish extending to the right.

Carol S. Orlando, Team Lead for Indirect Costs  
Cost Analysis and Audit Resolution Branch  
Division of Institution and Award Support

Enclosure:  
Rate Agreement 0025

NPPrfPA The Academy of Natural Sciences of Philadelphia 23-1352000 03/25/09!0025

NONPROFIT RATE AGREEMENT

EIN #: 23-1352000

NSF INS CODE: 4008363000

ORGANIZATION:

DATE: March 25, 2009

The Academy of Natural Sciences of Philadelphia  
1900 Benjamin Franklin Parkway  
Philadelphia, PA 19103-1195

FILING REF: The preceding  
Agreement was dated August 13, 2007

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 II.

SECTION I: INDIRECT COST RATES

<u>Type</u>	<u>Effective Period</u>	<u>Rate</u>	<u>Description</u>	<u>Base</u>
FINAL	1/1/06 – 12/31/06	64.95%	Research On-Site	(a)
FINAL	1/1/06 – 12/31/06	33.67%	Research Off-Site	(b)
FINAL	1/1/07 – 12/31/07	64.95%	Research On-Site	(a)
FINAL	1/1/07 – 12/31/07	38.17%	Research Off-Site	(b)
MAXIMUM PROVISIONAL	1/1/08 – 12/31/08	64.95%	Research On-Site	(a)
MAXIMUM PROVISIONAL	1/1/08 – 12/31/08	38.17%	Research Off-Site	(b)
MAXIMUM PROVISIONAL	1/1/09 – 12/31/09	69.00%	Research On-Site	(a)
MAXIMUM PROVISIONAL	1/1/09 – 12/31/09	40.00%	Research Off-Site	(b)

Rate Application Base

- (a) Total direct costs (including applicable On-Site or Off-Site costs) less capital expenditures, participant support and sub-award costs exceeding \$25,000 for each sub-award.
- (b) Total direct costs (excluding On-Site facility and depreciation) less capital expenditures, participant support and sub-award costs exceeding \$25,000 for each sub-award.

Note: Fringe benefits associated with direct salaries and wages are treated as direct costs and included in the indirect cost rate application base.

\*MAXIMUM PROVISIONAL rates are ceiling rates that are not subject to upward adjustment. However, maximum provisional rates are subject to downward adjustment when final rates are lower than the awarded maximum provisional rates.

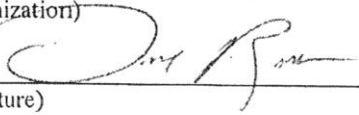
ORGANIZATION:  
The Academy of Natural Sciences

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SECTION II: GENERAL TERMS

- A. LIMITATIONS: Use of the rates contained in this agreement is subject to any applicable contractual or grant limitations. Acceptance of these rates agreed to herein is predicated upon the conditions: (1) that no costs other than those incurred by the contractor or grantee were included in its indirect cost proposal and that such costs are legal obligations of the contractor or grantee, (2) that the same costs that have been treated as indirect costs have not been claimed as direct costs, and (3) that similar types of costs have been accorded consistent treatment.
- B. ACCOUNTING CHANGES: The rates contained in this agreement are based on the accounting system in effect at the time the proposal was prepared and the rates were negotiated. Changes to the method of accounting which effect the amount of reimbursement resulting from the use of these rates requires the prior approval of this office. Failure to obtain such approval may result in subsequent cost disallowances.
- C. NOTIFICATION TO FEDERAL AGENCIES: Copies of this document may be provided to other Federal offices as a means of notifying them of the rates agreed to herein.

BY THE ORGANIZATION:  
The Academy of Natural Sciences  
(Organization)

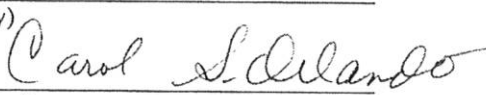
  
(Signature)

DAVID RUSENKO  
(Name)

VP FINANCE & ADMINISTRATION  
(Title)

MARCH 30, 2009  
(Date)

ON BEHALF OF THE FEDERAL GOVERNMENT:  
National Science Foundation  
(Agency)

  
(Signature)

Carol Orlando  
(Name)

Team Lead, Cost Analysis and Indirect  
Costs, CAAR/DIAS/BFA  
(Title)

March 25, 2009  
(Date)

NSF Negotiator: Patricia Jackson  
Telephone: (703) 292-8244