

**APPLICATION FOR
FEDERAL ASSISTANCE**

OMB Approval No. 0348-0043

FILE COPY

2. DATE SUBMITTED March 9, 2002	Applicant Identifier
3. DATE RECEIVED BY STATE	State Application Identifier
4. DATE RECEIVED BY FEDERAL AGENCY 4-5-02	Federal Identifier PSC-0202-014

1. TYPE OF SUBMISSION:	
Application <input type="checkbox"/> Construction <input checked="" type="checkbox"/> Non-Construction	Preapplication <input type="checkbox"/> Construction <input type="checkbox"/> Non-Construction

5. APPLICANT INFORMATION	
Legal Name: University of North Carolina at Wilmington	Organizational Unit: Biological Sciences
Address (give city, county, State, and zip code):	Name and telephone number of person to be contacted on matters involving this application (give area code):

6. EMPLOYER IDENTIFICATION NUMBER (EIN): _____	7. TYPE OF APPLICANT: (enter appropriate letter in box)
8. TYPE OF APPLICATION: <input checked="" type="checkbox"/> New <input type="checkbox"/> Continuation <input type="checkbox"/> Revision If Revision, enter appropriate letter(s) in box(es) <input type="checkbox"/> <input type="checkbox"/> A. Increase Award B. Decrease Award C. Increase Duration D. Decrease Duration Other(specify): _____	A. State B. County C. Municipal D. Township E. Interstate F. Intermunicipal G. Special District H. Independent School Dist. <input checked="" type="checkbox"/> I. State Controlled Institution of Higher Learning J. Private University K. Indian Tribe L. Individual M. Profit Organization N. Other (Specify) _____
	9. NAME OF FEDERAL AGENCY: NOAA

10. CATALOG OF FEDERAL DOMESTIC ASSISTANCE NUMBER: TITLE: Prescott Stranding Grant Program 11 - 439	11. DESCRIPTIVE TITLE OF APPLICANT'S PROJECT: Enhanced tissue collection and health monitoring of stranded marine mammals in North Carolina
12. AREAS AFFECTED BY PROJECT (Cities, Counties, States, etc.): North Carolina	

13. PROPOSED PROJECT	14. CONGRESSIONAL DISTRICTS OF:
Start Date: 9/1/02 Ending Date: 8/31/03	a. Applicant: 7th b. Project: 7th

15. ESTIMATED FUNDING:	16. IS APPLICATION SUBJECT TO REVIEW BY STATE EXECUTIVE ORDER 12372 PROCESS?
a. Federal \$ 100000	a. YES. THIS PREAPPLICATION/APPLICATION WAS MADE AVAILABLE TO THE STATE EXECUTIVE ORDER 12372 PROCESS FOR REVIEW ON: DATE _____
b. Applicant \$ 35295	b. <input checked="" type="radio"/> No. PROGRAM IS NOT COVERED BY E. O. 12372 OR PROGRAM HAS NOT BEEN SELECTED BY STATE FOR REVIEW
c. State \$	17. IS THE APPLICANT DELINQUENT ON ANY FEDERAL DEBT?
d. Local \$	<input type="checkbox"/> Yes If "Yes," attach an explanation. <input checked="" type="checkbox"/> No
e. Other \$	
f. Program Income \$	
g. TOTAL \$ 135295	

18. TO THE BEST OF MY KNOWLEDGE AND BELIEF, ALL DATA IN THIS APPLICATION/PREAPPLICATION ARE TRUE AND CORRECT, THE DOCUMENT HAS BEEN DULY AUTHORIZED BY THE GOVERNING BODY OF THE APPLICANT AND THE APPLICANT WILL COMPLY WITH THE ATTACHED ASSURANCES IF THE ASSISTANCE IS AWARDED.	
a. Type Name of Authorized Representative _____	c. Telephone Number
d. Signature of Authorized Representative 	e. Date Signed 3/13/02

ASSURANCES - NON-CONSTRUCTION PROGRAMS

Public reporting burden for this collection of information is estimated to average 15 minutes per response, including time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to the Office of Management and Budget, Paperwork Reduction Project (0348-0040), Washington, DC 20503.

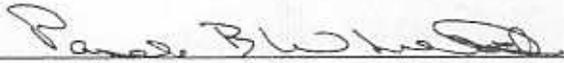
PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET. SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY.

NOTE: Certain of these assurances may not be applicable to your project or program. If you have questions, please contact the awarding agency. Further, certain Federal awarding agencies may require applicants to certify to additional assurances. If such is the case, you will be notified.

As the duly authorized representative of the applicant, I certify that the applicant:

1. Has the legal authority to apply for Federal assistance and the institutional, managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning, management and completion of the project described in this application.
2. Will give the awarding agency, the Comptroller General of the United States and, if appropriate, the State, through any authorized representative, access to and the right to examine all records, books, papers, or documents related to the award; and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives.
3. Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain.
4. Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency.
5. Will comply with the Intergovernmental Personnel Act of 1970 (42 U.S.C. §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C.F.R. 900, Subpart F).
6. Will comply with all Federal statutes relating to nondiscrimination. These include but are not limited to: (a) Title VI of the Civil Rights Act of 1964 (P.L. 88-352) which prohibits discrimination on the basis of race, color or national origin; (b) Title IX of the Education Amendments of 1972, as amended (20 U.S.C. §§1681-1683, and 1685-1686), which prohibits discrimination on the basis of sex; (c) Section 504 of the Rehabilitation Act of 1973, as amended (29 U.S.C. §794), which prohibits discrimination on the basis of handicaps; (d) the Age Discrimination Act of 1975, as amended (42 U.S.C. §§6101-6107), which prohibits discrimination on the basis of age; (e) the Drug Abuse Office and Treatment Act of 1972 (P.L. 92-255), as amended, relating to nondiscrimination on the basis of drug abuse; (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention, Treatment and Rehabilitation Act of 1970 (P.L. 91-616), as amended, relating to nondiscrimination on the basis of alcohol abuse or alcoholism; (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U.S.C. §§290 dd-3 and 290 ee-3), as amended, relating to confidentiality of alcohol and drug abuse patient records; (h) Title VIII of the Civil Rights Act of 1968 (42 U.S.C. §§3601 et seq.), as amended, relating to nondiscrimination in the sale, rental or financing of housing; (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made; and, (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
7. Will comply, or has already complied, with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P.L. 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs. These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases.
8. Will comply, as applicable, with provisions of the Hatch Act (5 U.S.C. §§1501-1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds.

9. Will comply, as applicable, with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7), the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874), and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333), regarding labor standards for federally-assisted construction subagreements.
10. Will comply, if applicable, with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
11. Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955, as amended (42 U.S.C. §§7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974, as amended (P.L. 93-523); and, (h) protection of endangered species under the Endangered Species Act of 1973, as amended (P.L. 93-205).
12. Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
13. Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966, as amended (16 U.S.C. §470), EO 11593 (identification and protection of historic properties), and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.).
14. Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
15. Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544, as amended, 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm blooded animals held for research, teaching, or other activities supported by this award of assistance.
16. Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
17. Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133, "Audits of States, Local Governments, and Non-Profit Organizations."
18. Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL 	TITLE Director, Sponsored Program
APPLICANT ORGANIZATION University of North Carolina at Wilmington	DATE SUBMITTED 3/13/04

BUDGET INFORMATION - Non-Construction Programs

SECTION A - BUDGET SUMMARY

Grant Program Function or Activity (a)	Catalog of Federal Domestic Assistance Number (b)	Estimated Unobligated Funds		New or Revised Budget		Total (g)
		Federal (c)	Non-Federal (d)	Federal (e)	Non-Federal (f)	
1. Marine Mammal Pgrt	11.439	\$	\$	\$ 100,000.00	\$ 35,295.00	\$ 135,295.00
2.						0.00
3.						0.00
4.						0.00
5. Totals		\$ 0.00	\$ 0.00	\$ 100,000.00	\$ 35,295.00	\$ 135,295.00

SECTION B - BUDGET CATEGORIES

Object Class Categories	GRANT PROGRAM, FUNCTION OR ACTIVITY			Total (5)
	(1)	(2)	(3)	
a. Personnel	\$ 37,800.00	\$ 9,000.00	\$	\$ 46,800.00
b. Fringe Benefits	7,452.00	3,015.00		10,467.00
c. Travel	7,993.00			7,993.00
d. Equipment	10,000.00			10,000.00
e. Supplies	6,485.00			6,485.00
f. Contractual	10,270.00			10,270.00
g. Construction				0.00
h. Other		9,500.00		9,500.00
i. Total Direct Charges (sum of 6a-6h)	80,000.00	21,515.00	0.00	101,515.00
j. Indirect Charges	20,000.00	13,780.00		33,780.00
k. TOTALS (sum of 6i and 6j)	\$ 100,000.00	\$ 35,295.00	\$ 0.00	\$ 135,295.00
7. Program Income	\$	\$	\$	\$ 0.00

Authorized for Local Reproduction

SECTION C - NON-FEDERAL RESOURCES

(a) Grant Program	(b) Applicant	(c) State	(d) Other Sources	(e) TOTALS
8. Marine Mammal Data Program	\$ 35,295	\$	\$	\$ 35,295 0.00
9.				0.00
10.				0.00
11.				0.00
12. TOTAL (sum of lines 8-11)	\$ 35,295 0.00	\$ 0.00	\$ 0.00	\$ 35,295 0.00

SECTION D - FORECASTED CASH NEEDS

	Total for 1st Year			
	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
13. Federal	\$ 100,000 0.00	\$ 25,000	\$ 25,000	\$ 25,000
14. Non-Federal	35,295 0.00	8,823	8,823	8,826
15. TOTAL (sum of lines 13 and 14)	\$ 135,295 0.00	\$ 33,823 0.00	\$ 33,823 0.00	\$ 33,826 0.00

SECTION E - BUDGET ESTIMATES OF FEDERAL FUNDS NEEDED FOR BALANCE OF THE PROJECT

(a) Grant Program	FUTURE FUNDING PERIODS (Years)			
	(b) First	(c) Second	(d) Third	(e) Fourth
16.	\$	\$	\$	\$
17.				
18.				
19.				
20. TOTAL (sum of lines 16-19)	\$	\$ 0.00	\$ 0.00	\$ 0.00

SECTION F - OTHER BUDGET INFORMATION

21. Direct Charges:	22. Indirect Charges:
h. other = tissue analyses & health assessment costs	predet: 60% of salaries only (56 300base; 33 780 total indir)
23. Remarks: non-Federal match exceeds the \$33 333 required by Prescott	

BUDGET**PERSONNEL****SALARIES AND WAGES**

Co-investigator, Stranding Coordinator: William A. McLellan ¼ salary support	27,000
Graduate Students 3 months summer support for two students	10,800
Principal Investigator: D. Ann Pabst 1.5 month salary	9,000 MATCH
Stranding Volunteers: (See supporting documents -hours for 2001) Assume 5 volunteers @ \$10/hr for 10 hr/necropsy X 15 pristine carcasses and 50 volunteers @ \$10/hr for 4 hr of necropsy and stranding training	7,500 MATCH 2,000 MATCH
FRINGE:	
Co-investigator @ 24%	6,480
Students @ 9%	972
Principal Investigator @ 24%	2,160 MATCH
Volunteers @ 9%	855 MATCH
TOTAL SALARY AND FRINGE	45,252 21,515 MATCH

SAMPLE ANALYSES

(Costs for analyzing 15 pristine carcasses)	
Gross necropsy and mass analyses (UNCW) @ \$50/set	750
Histopathology (NCSU) @ \$250/set	3,750
Blubber analyses(UNCW) @ \$200/set	3,000
Immunological sampling (Texas A&M) @ \$250/set	3,750
Life History, tooth aging @ \$68/tooth	1,020
Diagnostic Microbiology (for subset)	500
Supplies (for collection of immunological and other samples)	500
TOTAL SAMPLE ANALYSES	13,270

LIVE ANIMAL CARE AND EUTHANASIA

(Costs for responding to 5 live strandings
assuming 2 individuals may involve
short-term holding for up to 3 days)

BLOOD ANALYSES and OTHER (NCSU)

Which may include: CBC @ \$25,
Serum chemistry @ \$42, Bacterial culture
and sensitivity @ \$35, Fungal culture
@\$40, Urinalysis @ \$18, Fecal float @ \$12,
Total estimate \$200/stranding

1,000

BLOOD ANALYSIS (Texas A&M/NCSU)

Screening for *Morbillivirus*,
Brucella, *Erysipelas* @ \$50.00/sample

250

RECOVERY DRUGS (NCSU)

Which may include: Dexamethasone,
antibiotics, antifungals,
fluids, topicals, GI protectants,
resuscitation drugs, sedatives
Total estimate: \$250/short-term holding

500

EUTHANASIA

Euthanasia solution (Pentobarbital
390/ml/Phenytoin 50 mg/ml; \$32 for
100 ml bottle, 1 ml/4.5 kg or
20-30 ml/meter body length
Total estimate for euthanizing

160

Pre-euthanasia medications:

Acepromazine (10 mg/ml); \$10.56
for 50 ml bottle; 100 mg/meter
body length; OR Diazepam
(Valium, 5 mg/ml)
\$1.28 for 10 ml vial; 30 mg/meter
body length OR Xylazine
(Rompun, 100 mg/ml)
\$20.85 for 100 ml. 0.3 mg/kg
(for odontocetes)

Total estimate for premedication
\$15/animal

75

TOTAL LIVE ANIMAL CARE AND EUTHANASIA

1,985

TRAVEL SUPPORT FOR STRANDING RESPONSE**LIVE ANIMAL RESPONSE**

(Costs for responding to 5 live strandings)

Veterinarian: Per diem @ \$36/day +
service fee @ \$100/day + mileage
(250 miles @0.34/mile) + lodging@ \$100/day 1,605

Four UNCW stranding personnel:Per diem
x 4 @ \$36/day + mileage x 2
(120 miles @0.34/mile)+ 2 rooms@ \$100/day 2,128

Two VMSM stranding personnel:Per diem
x 2 @ \$36/day + mileage (600 miles
@ 0.34/mile)+ 1 room @ 100/day 1,880

CARCASS RETRIEVAL

(Costs for 15 pristine carcasses- assumes
7 will be delivered by VMSM, 8
responded to by UNCW stranding personnel)

UNCW: one meal x2 (\$7.50) and
mileage (120 miles @ 0.34/mile)
for stranding response personnel 448

VMSM: per diem x2 @\$36/day and mileage
(600 miles @ 0.34/mile) 1,932

TOTAL TRAVEL 7,993

FACILITIES SUPPORT STRANDING RESPONSE

Walk-in freezer 10,000

Short-term cooling tank for carcasses 1,500

TOTAL 11,500

INDIRECT COSTS

60% stranding coordinator and students 20,000

60% of above salaries above 20% allowed 2,680 MATCH

60% Principal Investigator 5,400 MATCH

60% stranding volunteers 5,700 MATCH

TOTAL FEDERAL SUPPORT REQUESTED 100,000

TOTAL NON-FEDERAL MATCH 35,295 MATCH

Budget Justification

PERSONNEL

Co-investigator, _____ will be the primary stranding response personnel for this project. He has over 18 years experience in stranding and necropsy experience, is a Member of both the Mid-Atlantic Take Reduction Team for Harbor Porpoises and Mid-Atlantic Take Reduction Team for Bottlenose dolphins, and is the mid-Atlantic Large Whale Mortality Team Leader. Mr. McLellan is solely responsible for the mass dissection protocol, and is the designee for NIST tissue collection. The success of this project relies upon both Mr. McLellan's ability to respond immediately to a stranding event, and his consistent, high quality necropsy and data collection techniques. He will also contribute significantly to data entry, analysis and report writing. We are requesting $\frac{1}{4}$ salary support for

Graduate Student Summer Support: The proposed study on blubber thermal and buoyant properties will involve two graduate students. They will assist in gathering tissues, and carry out descriptive analyses and experiments on those samples (and other samples already archived at UNCW) throughout the summer. We are requesting 3 months of summer salary support for each student.

Principal Investigator, _____ (MATCH): will assist in stranding response and necropsy; organize reports from all collaborators for each animal; write progress and final report to NMFS; do grant administration; facilitate publishing of results; mentor graduate students involved with strandings research. Pabst has 20 years of experience in marine mammal strandings and is a member of the Working Group on Marine Mammal Unusual Mortality Events. Pabst will contribute 1.5 months of work to this project - **the salary is a match in-kind.**

Stranding Volunteers (MATCH): The salary support for volunteers reported here is a conservative estimate for their contribution to this study. The calculated hours are based upon last year's volunteer contributions (see supporting documents). Our volunteers assist with most strandings and receive high quality training in necropsy and stranding response. These individuals assist in dissections, help label samples, record data, assist in tissue collection, maintain necropsy facility, and enter data into UNCW computer databases. These individuals offer

important support functions to the stranding program at UNCW. They also, above and beyond the requested support here, offer important support functions for every other stranding we will respond to. We are requesting salary support for 5 volunteers to participate in each of 15 necropsies and for their training time - **the salary is a match in-kind.**

FRINGE BENEFITS

Co-investigator, _____ 24% fringe rate covers FICA, health insurance, retirement, worker's compensation and unemployment insurance.

Principal Investigator, _____ (MATCH): 24% fringe rate covers FICA, health insurance, retirement, worker's compensation and unemployment insurance - **this is a match in-kind.**

Graduate Students: 9% fringe rate covers FICA and worker's compensation.

Stranding Volunteers (MATCH): 9% fringe rate covers FICA and worker's compensation - **this is a match in-kind.**

SAMPLE ANALYSES: (Assuming 15 pristine carcasses)
Gross necropsy and mass analyses, UNCW: Support for dissection supplies, vials, containers, labels, datasheet Xeroxing and mailing, photographic supplies (digital and 35 mm SLR), clerical supplies for report generation, computer databases management.

Histopathology, NCSU: service costs for running complete histological series for stranded individuals.

Blubber analyses, UNCW: Support for histological exam of blubber, lipid composition analyses, density experiments, and development of equipment and costs for running experiments to measure thermal conductivity of blubber.

Immunological sampling, Texas A&M: costs for analysis of blood samples for catecholamines, cortisol/Aldosterone, lymphocyte immunophenotyping/function, cytokine analysis, DNA Damage.

Life History, tooth aging: service costs for tooth sectioning and age estimate.

Diagnostic Microbiology: service costs for running diagnostic microbiology analyses on a subset of animals.

Supplies for collecting immunological and other samples: We do not currently have access to some of the required supplies for collecting high quality samples for immunological study (e.g. freezing medium, RNAzol, specialized freezer vials). These funds will support costs for these, as well as other standard fixatives.

LIVE ANIMAL CARE AND EUTHANASIA

BLOOD ANALYSES and OTHER, NCSU: Costs for responding to 5 live strandings assuming 2 individuals may involve short-term holding for up to 3 days. The costs are itemized on the budget sheet, but may include CBC, serum chemistry, bacterial culture and sensitivity, fungal culture, urinalysis, fecal float. These tests are necessary for health assessment.

BLOOD ANALYSIS, Texas A&M/NCSU: Because infectious agents are of a concern to the NMFS, blood samples of high enough quality will be screened for *Morbillivirus*, *Brucella*, *Erysipelas*.

RECOVERY DRUGS, NCSU: To assist in animal health care: Dexamethasone, antibiotics, antifungals, sedatives, fluids, topicals, GI protectants, resuscitation drugs.

EUTHANASIA: All but two of our live stranded cetaceans either died or were euthanized. These costs are associated with performing this very important veterinary function, including the costs for pre-euthanasia medications and euthanasia solution.

TRAVEL SUPPORT FOR STRANDING RESPONSE

LIVE ANIMAL RESPONSE: Costs for responding to 5 live strandings. The mileage costs are conservative estimates for travel from each respondent's home institution to beach location. Mileage rate is \$0.34/mile, per diem rate is \$36/day. We have estimated a full per diem rate for live strandings, plus overnight lodging for one night, to support personnel costs for these events. These events often require an entire day or more, especially if short-term holding is involved. We have also budgeted a \$100 service fee for the veterinarian.

CARCASS RETRIEVAL: Costs for 15 pristine carcasses- assumes 7 will be delivered by VMSM, 8 will be responded to by UNCW stranding personnel. The VMSM personnel will be traveling long distances and we have requested full per diem costs. We requested limited per diem support for UNCW personnel.

FACILITIES SUPPORT STRANDING RESPONSE

We are requesting support for a walk-in freezer to house/archive a growing tissue collection at UNCW. We currently have three chest freezers, and one upright freezer that are being used to store our samples. We also have "borrowed" space in freezer in a chemistry lab. The chest freezers are aging (3-5 years old) and do not offer the most stable environment for long-term tissue storage. Our students, as well as other researchers who wish access to large quantities of fresh-frozen, high quality samples have used tissues that we have archived.

Although not over \$1,500 we would like to offer a justification for the short-term cooling tank. The ability to collect quality samples, especially those destined for molecular studies or NIST archival, requires high quality carcasses. Thus, we usually will necropsy immediately. To facilitate interactions between NCSU and UNCW personnel, though, we may need to allow extra time for researchers to arrive at UNCW, or for carcass transport to NCSU. The cooling tank would help preserve carcass quality for the resulting, intervening hours before necropsy. We would, under all circumstances, though, follow strict NIST guidelines on timing of tissue collection after death.

INDIRECT COSTS

We are requesting our current, approved indirect cost rate of 60% on salaries only. The total allowable for the Prescott is \$20,000. The remaining indirect costs, including that remaining from requested salaries for co-investigator, and the indirect on the matched salary support of the PI and volunteers, represent a match in-kind.

MATCH

The in-kind matches are identified on the budget page and are summarized here. The salary, fringe and indirect costs for the PI and volunteers are matches in-kind. The remaining indirect costs, above \$20,000, for the salary of the co-investigator and the graduate student support, are also matches in-kind.



PROPOSAL

D. Pabst
UNC-Wilmington
601 S. College Rd.
Wilmington, NC 28403

2/21/2002

PH: (910) 962-7286

Proposal Number: CPKCHA0007V3-1

Model: 1M810
Installation: Freestanding
Type: Freezer
Size: 7'-11" x 9'-11" x 10'-2 1/2"

Specifications: Freezer

inside width: 7'-3"
inside length: 9'-3"
inside height: 7'-6"
square feet: 67
cubic feet: 502
door size: 36"
door swing: RHS

Refrigeration:

operating temp: 0°F
compressor make: Copeland
compressor model: E.JAL-A100
compressor type: Semi-Hermetic
compressor hp: 1
coil make: Larkin
coil model: LCE4-57
refrigerant: R-404a
voltage: 208-230
phase: 1
cycle: 60
amps: 25.6

Warranty:

Polar King warrants the structure of the unit, including door(s), to be free of defects in material and workmanship for a period of ten (10) years from date of delivery.

The compressor(s) is warranted for a period of five (5) years from date of delivery.

The refrigeration system, including all electrical, is warranted for a period of one (1) year from date of delivery.

See attached Polar King Conditions of Sale



Proposal Number: CPKCHA0007V3-1

Standard Equipment:

36" x 78" entrance door
 hasp lock (ext. doors)
 safety release handle
 lockable door latch
 self-closing hinges
 heated door jamb
 magnetic gasket
 sweep seal

208V/230v refrigeration system
 solenoid & expansion valves
 filter/dryer/sight glass
 vibration eliminator
 thermostat control
 pressure controls
 crankcase heater
 defrost timer

heated relief port (freezers)
 heavy duty non-skid floor
 light switch/pilot light
 exterior color choice
 rain cap (ext. doors)
 remote thermometer
 interior lighting
 crowned roof

Color Choices (Choose one):

- Light Gray
- Safety White
- Dunes Tan
- Belge

Included Optional Equipment:

Or a paint palette number from one of the following manufacturers:

- ICI/Glidden# _____
- Benjamin Moore# _____
- Sherwin Williams# _____

Pricing/Delivery:

Delivery Terms: 4 to 6 weeks
 Payment Terms: 30% Down
 Balance Net 30 Days

Unit Price: \$10,015.00
 Shipping Cost (Installed): \$ Not Included
 Sales Tax: \$N/A

Delivery Address:

Freight To: Wilmington, NC
 Shipping/Set-In-Place: \$ 1,058.00

TOTAL PRICE: \$11,073.00

By signing below you acknowledge that you have read, understand, and agree to the Polar King Conditions of Sale as written on the third page of this proposal. All orders are subject to acceptance by Polar King. Unit production may not be initiated until signed order, drawing approval and any down-payment requirements are received. Cancellation of an order may be subject to any incurred charges for time, materials and delivery. See attached Polar King Conditions of Sale

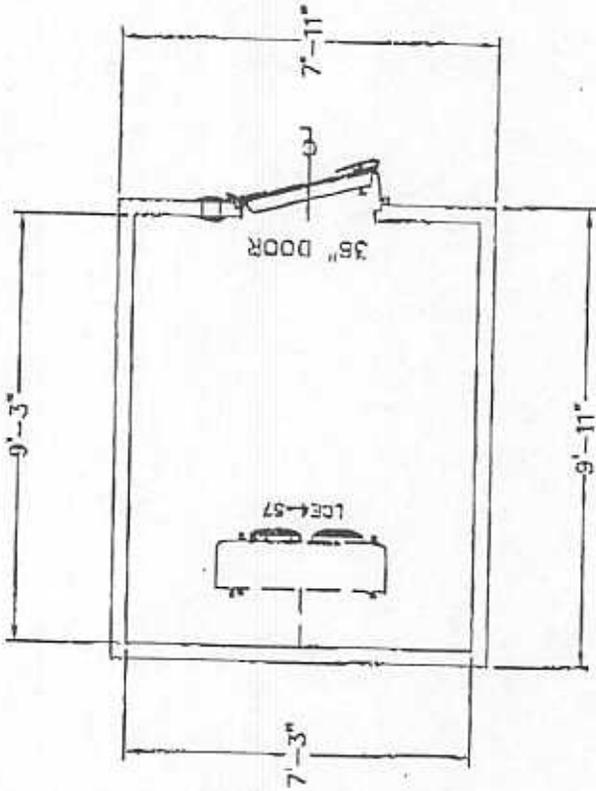
 Signature: _____ Date: _____

John Benner
 Territory Manager

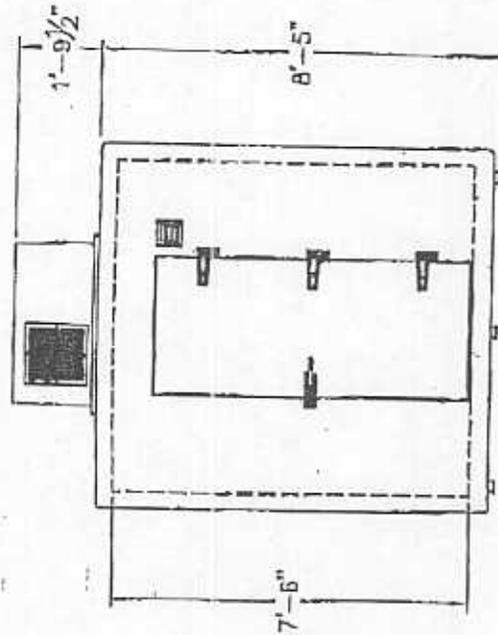
See attached Polar King Conditions of Sale
 This Quote valid for 60 days

4424 Now Haven Avenue, Fort Wayne, Indiana 46803 Phone: 219-428-2530 Toll Free: 800-752-7178 Fax: 219-428-2533
 www.polar-king.com

OUTDOOR WALK-IN COOLERS AND FREEZERS



PLAN VIEW



ELEVATION VIEW

APPROVED

DATE: BY:

UNC - Wilmington

Wilmington, North Carolina

DRAWN BY:	MODEL NO.:	SCALE:	DATE:
MD Leppek	M810	1/4" = 1'-0"	2-21-02
TRAINING NAME:			
UNC Wilmington MB10 Wilmington NC			



**CERTIFICATIONS REGARDING DEBARMENT, SUSPENSION AND
OTHER RESPONSIBILITY MATTERS; DRUG-FREE WORKPLACE REQUIREMENTS
AND LOBBYING**

Applicants should refer to the regulations cited below to determine the certification to which they are required to attest. Applicants should also review the instructions for certification included in the regulations before completing this form. Signature on this form provides for compliance with certification requirements under 15 CFR Part 26, "Governmentwide Debarment and Suspension (Nonprocurement)" and "Governmentwide Requirements for Drug-Free Workplace" and 15 CFR Part 28, "New Restrictions on Lobbying." The certifications shall be treated as a material representation of fact upon which reliance will be placed when the Department of Commerce determines to award the covered transaction, grant or cooperative agreement.

**1. DEBARMENT, SUSPENSION AND OTHER
RESPONSIBILITY MATTERS**

As requested by Executive Order 12549, Debarment and Suspension, and implemented at 15 CFR Part 26, for prospective participants in primary covered transactions, as defined at 15 CFR Part 26, Sections 26.105 and 26.110 -

(1) The prospective primary participant certifies to the best of its knowledge and belief, that it and its principals:

(a) Are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any Federal department or agency;

(b) Have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (Federal, State or local) transaction or contract under a public transaction; violation of Federal or State antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;

(c) Are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (Federal, State or local) with commission of any of the offenses enumerated in paragraph (1) (b) of this certification; and

(d) Have not within a three-year period preceding this application/proposal had one or more public transactions (Federal, State, or local) terminated for cause or default.

(2) Where the prospective primary participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

2. DRUG-FREE WORKPLACE REQUIREMENTS

Alternate I. Grantees Other Than Individuals

As required by the Drug-Free Workplace Act of 1988, and implemented at 15 CFR Part 26, Subpart F, for grantees, as defined at 15 CFR Part 26, Sections 26.605 and 26.610 -

A. The grantee certifies that it will or will continue to provide a drug-free workplace by:

(a) Publishing a statement notifying employees that the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance is prohibited in the grantee's

workplace and specifying the actions that will be taken against employees for violation of such prohibition;

(b) Establishing an ongoing drug-free awareness program to inform employees about--

(1) The dangers of drug abuse in the workplace;

(2) The grantee's policy of maintaining a drug-free workplace;

(3) Any available drug counseling, rehabilitation, and employee assistance programs; and

(4) The penalties that may be imposed upon employees for drug abuse violations occurring in the workplace;

(c) Making it a requirement that each employee to be engaged in the performance of the grant be given a copy of the statement required by paragraph (a);

(d) Notifying the employee in the statement required by paragraph (a) that as a condition of employment under the grant, the employee will --

(1) Abide by the terms of the statement; and

(2) Notify the employer in writing of his or her conviction for a violation of a criminal drug statute occurring in the workplace no later than five calendar days after such conviction;

(e) Notifying the agency in writing, within ten calendar days after receiving notice under subparagraph (d)(2) from an employee or otherwise receiving actual notice of such conviction. Employers of convicted employees must provide notice, including position title, to the Director, Office of Federal Assistance, Office of Federal Assistance and Management Support, HCHB Room 6054, U.S. Department of Commerce, Washington, DC 20230. Notice shall include the identification numbers(s) of each affected grant;

(f) Taking one of the following actions, within 30 calendar days of receiving notice under subparagraph (d) (2), with respect to any employee who is so convicted--

(1) Taking appropriate personnel action against such an employee, up to and including termination, consistent with the requirements of the Rehabilitation Act of 1973, as amended; or

(2) Requiring such employee to participate satisfactorily in a drug abuse assistance or rehabilitation program approved for such purposes by a Federal, State, or local health, law enforcement, or other appropriate agency;

(g) Making a good faith effort to continue to maintain a drug-free workplace through implementation of paragraphs (a), (b), (c), (d), (e), and (f).

B. The grantee shall insert in the space provided below the site(s) for the performance of work done in connection with the specific grant:

Place of Performance: (Street address, city, county, state, ZIP code):

UNC-Wilmington, 601 S. College Rd.
Wilmington, New Hanover County
NC, 28403

Check if there are workplaces on file that are not identified here.

Alternate I. Grantees Who Are Individuals

As required by the Drug-Free Workplace Act of 1988, and implemented at 15 CFR 26, Subpart F, for grantees, as defined at 15 CFR Part 26, Sections 26.605 and 26.610 -

(A) The grantee certifies that, as a condition of the grant, he or she will not engage in the unlawful manufacture, distribution, dispensing, possession, or use of a controlled substance in conducting any activity within the grant;

(B) If convicted of a criminal drug offense resulting from a violation occurring during the conduct of any grant activity, he or she will report the conviction, in writing, within 10 calendar days of the conviction, to the Director, Office of Federal Assistance, Office of Federal Assistance and Management Support, HCHB Room 6054, U.S. Department of Commerce, Washington, DC 20230. When notice is made to such a central point, it shall include the identification number(s) of each affected grant.

3. LOBBYING

As required by Section 1352, Title 31 of the U.S. Code, and implemented at 15 CFR Part 28, for persons entering into a grant, cooperative agreement or contract over \$100,000, or loan or loan guarantee over \$150,000, as defined at 15 CFR Part 28, Sections 28.105 and 28.110, the applicant certifies that to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or

employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Statement for Loan Guarantees and Loan Insurance

The undersigned states, to the best of his or her knowledge and belief, that:

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form -LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

As the duly authorized representative of the applicant, I hereby certify that the applicant will comply with the above applicable certification(s).

NAME OF APPLICANT	AWARD NUMBER AND/OR PROJECT NAME
	Prescott Grant
PRINTED NAME AND TITLE OF AUTHORIZED REPRESENTATIVE	
Programs	1
SIGNATURE	DATE
	3/13/02



UNITED STATES DEPARTMENT OF COMMERCE
National Oceanic and Atmospheric Administration
NATIONAL MARINE FISHERIES SERVICE

Southeast Regional Office
9721 Executive Center Drive North
St. Petersburg, FL 33702
(727) 570-5312, FAX 570-5517
<http://caldera.sero.nmfs.gov>

FEB 5 2002

F/SER3:KPB

University of North Carolina at Wilmington
601 South College Road
Wilmington, NC 28403

Dear Mr.

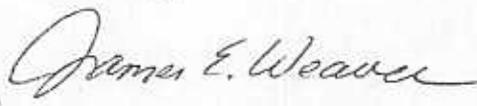
This letter is in response to your request to extend your organization's Letter of Agreement (LOA) for a period of one year. The National Oceanic and Atmospheric Administration (NOAA), National Marine Fisheries Service (NOAA Fisheries) has received the documentation from the University of North Carolina that is required to update the information for your organization. Your present agreement with NOAA Fisheries will continue to be valid for the year 2002 and will expire December 31, 2002.

A draft of the new, nationally standardized LOA will soon be available for public comment. Please check our website for the LOA comment period and other updates regarding the Marine Mammal Health and Stranding Response Program at:

www.nmfs.noaa.gov/prot_res/PR2/Health_and_Stranding_Response_Program/mmhsrp.html

Your agreement to participate with an on-site visit is appreciated and will assist us with the stranding network program review. We will be contacting your organization soon to arrange a date for the on-site visit. An updated stranding directory will be distributed soon. Please continue to submit any changes within your organization to the Southeast Regional Office in St. Petersburg, Florida. Thank you for your valued participation in the marine mammal stranding network. Please contact Kyle Baker, Protected Resources Division, at the number listed above or at Kyle.Baker@noaa.gov if you have any questions regarding this letter.

Sincerely,


Joe Joseph E. Powers, Ph.D.
Acting Regional Administrator

cc: F/SEC3 - B. Mase
F/PR2 - T. Rowles, J. Whaley

O:\BAKER\STRANDED\LOARENEW\UNC.WPD



AGREEMENT BETWEEN

NATIONAL MARINE FISHERIES SERVICE OF THE
NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
DEPARTMENT OF COMMERCE

AND

DEPARTMENT OF BIOLOGICAL SCIENCES &
CENTER FOR MARINE SCIENCE RESEARCH
UNIVERSITY OF NORTH CAROLINA AT WILMINGTON

ARTICLE I

Authority

1. This Agreement is entered into between the National Marine Fisheries Service, National Oceanic and Atmospheric Administration (hereinafter NOAA/NMFS) and Department of Biological Sciences and Center for Marine Science Research, University of North Carolina at Wilmington (hereinafter the Letterholder) under the authority of sections 109(h) and 112(c) of the Marine Mammal Protection Act of 1972, as amended (hereinafter the MMPA).
2. NOAA/NMFS has been delegated authority to administer the MMPA. Under the MMPA, NOAA/NMFS is responsible for mammals of the Order Cetacea and the Order Pinnipedia other than walruses.
3. To assist in the implementation and administration of the MMPA, the Southeast Regional Marine Mammal Stranding Network has been established to deal with stranded marine mammals within the Southeast Region of the United States. The Southeast Region consists of the following states: North Carolina, South Carolina, Georgia, Florida, Alabama, Mississippi, Louisiana, Texas, Puerto Rico, and the U. S. Virgin Islands.

ARTICLE II

Purpose of Agreement

NOAA/NMFS and the Letterholder enter into this Agreement for the following purposes:

1. To provide for the protection, health and welfare of stranded marine mammals within the Southeast Region in accordance with the purposes and policies of the MMPA.
2. To authorize the take of stranded marine mammals or marine mammal parts for the primary purpose of ensuring the appropriate rehabilitation, disposition, and utilization of stranded marine mammals or marine mammal parts under the jurisdiction of NOAA/NMFS.
3. To define the nature and extent of services that the Letterholder will provide NOAA/NMFS under this Agreement.
4. To provide for the preparation and maintenance of records containing scientific data obtained from dead and living stranded marine mammals or parts from dead stranded marine mammals.
5. To provide for the timely exchange of information for use by both parties and other Agreement holders in furthering their respective objectives under this Agreement.

ARTICLE III

Authorization to take

1. Subject to the conditions contained in this Agreement, the Letterholder is authorized to take stranded marine mammals [or marine mammal parts] for the protection or welfare of the marine mammal or for the protection of public health and welfare. This authorization specifically includes the following activities:
 - a. Taking marine mammals for the rescue and rehabilitation of all live, sick, injured, or distressed stranded marine mammals in a humane manner and within the NMFS Southeast Region for the purposes of transporting individuals to an approved rehabilitation center or a temporary holding facility.
 - b. Taking measurements and biological samples or parts from dead stranded marine mammals [provided that such biological samples are forwarded to an approved institution or individual within six months].
 - c. Taking and transporting dead stranded or floating dead marine mammals to facilities or individuals approved pursuant to 50 C.F.R. 216.22 for scientific and/or educational use, or disposing of dead stranded marine mammals at a sanitary landfill or other location determined to be suitable.
 - d. Returning live stranded marine mammals to sea and tagging such animals.
 - e. Relocating relatively healthy stranded individuals from a site of heavy human use to a more inaccessible site for immediate release.
 - f. Taking measurements and blood or other medical type samples from live stranded marine mammals.
 - g. To destroy live stranded marine mammals in a humane manner if necessary.
 - h. Subject to NOAA/NMFS approval, appointing other individuals or institutions to take marine mammals or marine mammal parts and collecting information pursuant to this Agreement (provided that a list of such individuals or institutions is provided annually to the Southeast Regional Office of NMFS).
2. This does not authorize the sale or offer of sale of any marine mammal or marine mammal part taken under the authority of this Agreement.

ARTICLE IV
[RESERVED]

ARTICLE V

Responsibilities of the Letterholder

In consideration for and as a condition to the authorization specified in Articles III and IV, the Letterholder agrees to do the following:

1. The Letterholder shall respond quickly to reports of stranded marine mammals and cooperate with State and local officials in the expeditious removal of these animals.
2. The Letterholder shall assist local officials in the clean-up of beach areas should the actions of necropsy or specimen collection contribute to the soiling of the site.
3. The Letterholder and/or its qualified representative appointed under Article III Section 1(h), shall collect the following information from each marine mammal taken:
 - a. Identity of the collector
 - b. Date of response to the stranding
 - c. Circumstances of stranding
 - d. Specific location of stranding (latitude/longitude)
 - e. Species (number, name, length, sex, and condition)
 - f. Unusual physical conditions or evidence of physical trauma or human-induced mortality, if present
 - g. Disposition of the marine mammal, including in cases where the marine mammal has been retained in captivity, the name of the facility, in the case of a dead marine mammal, the field number, catalog number and institution in which specimen materials have been deposited, and in the case of a marine mammal returned to the wild, the tag type and identification number or name.
4. The Letterholder shall fill out a Marine Mammal Stranding Report form with data collected as required by Article V (3) and send it by the 15th day of the following month to: Dr. Dan Odell, Sea World of Florida, 7007 Sea World Drive, Orlando, FL 32821-8097.
5. The Letterholder shall submit annually to the above address beginning one year from the date of this Agreement a report summarizing its activities and findings conducted and made under this Agreement.

6. The Letterholder shall report the retention or transfer of any parts from any stranded marine mammal collected under this agreement to National Marine Fisheries Service, Southeast Regional Office, 9721 Executive Center Drive North, St. Petersburg, FL, 33702 as required by 50 CFR 216.22. Individual identification numbers must accompany any transferred parts. Individuals or institutions desiring tissues or whole specimens for research or educational purposes must have received prior written authorization from NOAA/NMFS.
7. The Letterholder shall make available to NOAA/NMFS any additional data collected or analyses conducted, if requested. These data will be considered the proprietary information of the Letterholder.
8. The Letterholder shall bear any and all expenses connected with the taking, collection, maintenance, release, or other activities associated with marine mammals pursuant to this Agreement.
9. The Letterholder shall cooperate with State and local officials in matters relating to stranded marine mammals or their disposition.
10. The Letterholder shall be subject to the authority and direction of any designated agent or employee of NOAA/NMFS with respect to the taking of a stranded marine mammal.
11. The Letterholder shall cooperate with other authorized members of the Southeast Marine Mammal Stranding Network.
12. By its nature, the handling of live and dead stranded animals and the care and protection of live stranded marine mammals is a dangerous activity. The Letterholder shall indemnify and hold harmless the United States Government from any and all losses, damages, or liability--or claims therefore--on account of personal injury, death, or property damage of any nature whatsoever, arising out of the activities of the Letterholder, his/her/its employees, his/her/its qualified representatives, his/her/its subcontractors, or agents.

ARTICLE VI

Rights of States and Local Governments

Nothing in this Agreement shall be construed to affect the rights or responsibilities of the States and local governments or their employees under the MMPA with respect to stranded marine mammals.

ARTICLE VII

Review or termination

This agreement may be modified at any time by NOAA/NMFS upon written notification to the Letterholder. The Letterholder may request modification of the Agreement in writing. This Agreement may be terminated upon thirty (30) days written notice by the Letterholder and at any time by NOAA/NMFS.

ARTICLE VIII

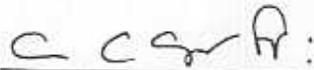
Effective Date

The terms of this Agreement shall become effective upon the signature of the Letterholder and NOAA/NMFS. This Agreement will remain in effect for five years from the effective date and may be renewed thereafter if agreed to in writing by both parties.

AGREEMENT IS ENTERED INTO AND MADE EFFECTIVE THIS first day of January 1997.

APPROVED:

NOAA/NMFS



Charles A. Oravetz

Chief, Protected Species
Management Branch

Department of Biological Sciences and
Center for Marine Science Research,
University of North Carolina at Wilmington



NC Marine Mammal Stranding
Network Coordinator

THE UNIVERSITY OF NORTH CAROLINA

General Administration

P.O. BOX 2688
CHAPEL HILL 27513-2688

DAVID N. EDWARDS, JR.
Special Assistant to the President

September 20, 1994

TELEPHONE

Mr.
Director of Financial Reporting
The University of North Carolina at Wilmington
601 South College Road
Wilmington, NC 28403-3297

Dear Mr.

You have inquired of the standing of gifts and contributions to The University of North Carolina to be treated as tax-deductible contributions under the Internal Revenue Code.

The records of the Internal Revenue Service are reported to us as reflecting the award on June 21, 1929, of Federal tax-exempt status to "the University of North Carolina" under Section 103(6) of the Revenue Act of 1928. Section 103(6) of that Act has been carried forward as Section 501(c)(3) of the Internal Revenue Code of 1954. Essentially this information and the tax-deductibility under IRC Section 170 of gifts to the University are reflected in a letter of the District Director in the Greensboro Office of the Internal Revenue Service, dated December 28, 1965, which was addressed to Mr. J.A. Williams in the Business Office of The University of North Carolina at Chapel Hill. Though reconstituted under Chapter 1244, 1971 Session Laws, "the University of North Carolina" continues as a statutorily cognizable entity, and The University of North Carolina at Wilmington is, under the same law, a "constituent institution" of The University of North Carolina. (See G.S. 116-3 and 116-4.)

Internal Revenue Code Section 115(1) excludes from gross income and therefore renders nontaxable "income derived from. . .the exercise of any essential governmental function and accruing to a State or any political subdivision thereof. . . ." IRC Section 170(c) defines "charitable contribution" to include gifts "made for exclusively public purposes" to "a State, a possession of the United States, or any political subdivision of any of the foregoing. . . ." The University of North Carolina was created by act of the North Carolina General Assembly on

THE UNIVERSITY OF NORTH CAROLINA is composed of the sixteen public senior institutions in North Carolina

An Equal Opportunity/Affirmative Action Employer

Mr.

September 20, 1994

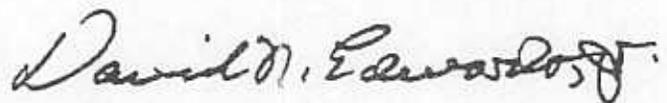
Page 2

December 11, 1789. On that date the General Assembly with reference to "the indispensable duty of every Legislature to consult the happiness of a rising generation, and endeavor to fit them for an honorable discharge of the social duties of life, by paying the strictest attention to their education. . .," created as a "body politic and corporate" "the Board of Trustees of the University of North Carolina." Pursuant to Chapter 1244, section 1, 1971 Session Laws of North Carolina (G.S. 116-3), "the University of North Carolina" continues as a "body politic and corporate" by act of the North Carolina General Assembly.

In light of the foregoing it is the understanding of this office that The University of North Carolina and its constituent institutions and other agencies are tax-exempt organizations within the meaning of IRC Section 115(1) and that gifts to The University of North Carolina or its constituent institutions or other agencies are tax-deductible charitable contributions as provided in IRC Section 170.

I trust this letter is responsive to your inquiry.

Yours truly,



David N. Edwards, Jr.

DNE:cs