COLLEGES AND UNIVERSITIES RATE AGREEMENT

EIN: 41-1687554

DATE: 08/13/2013

ORGANIZATION:
Winona State University
P. O. Box 5838
Winona, MN 55987

FILING REF.: The preceding agreement was dated
04/20/2009

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

<table>
<thead>
<tr>
<th>RATE TYPES:</th>
<th>FIXED</th>
<th>FINAL</th>
<th>PROV. (PROVISIONAL)</th>
<th>PRED. (PREDETERMINED)</th>
</tr>
</thead>
<tbody>
<tr>
<td>EFFECTIVE PERIOD</td>
<td>FROM</td>
<td>TO</td>
<td>RATE(%)</td>
<td>LOCATION</td>
</tr>
<tr>
<td>FINAL</td>
<td>07/01/2011</td>
<td>06/30/2012</td>
<td>44.00</td>
<td>On Campus</td>
</tr>
<tr>
<td>PRED.</td>
<td>07/01/2012</td>
<td>06/30/2015</td>
<td>44.00</td>
<td>On Campus</td>
</tr>
<tr>
<td>PROV.</td>
<td>07/01/2015</td>
<td>Until Amended</td>
<td>&quot;Use same rates and conditions as cited for FYE 06/30/15.&quot;</td>
<td></td>
</tr>
</tbody>
</table>

*BASE

Direct salaries and wages including all fringe benefits.
ORGANIZATION: Winona State University
AGREEMENT DATE: 8/13/2013

SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:
The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are listed below.

TREATMENT OF PAID ABSENCES
Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims are not made for the cost of these paid absences.

Equipment Definition -
Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of $5,000 or more per unit.

FRINGE BENEFITS:

<table>
<thead>
<tr>
<th>Benefit</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>FICA</td>
<td>TIAA/CREF</td>
</tr>
<tr>
<td>Retirement</td>
<td>Disability Insurance</td>
</tr>
<tr>
<td>Worker's Compensation</td>
<td>Life Insurance</td>
</tr>
<tr>
<td>Unemployment Insurance</td>
<td>Health Insurance</td>
</tr>
<tr>
<td>Tuition Remission</td>
<td>Severance Allowance</td>
</tr>
<tr>
<td>Dental Insurance</td>
<td></td>
</tr>
</tbody>
</table>
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 pool as finally approved; 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 accounted consistent accounting treatment by the organization which was used to establish the rates is not later found to be materially incorrect 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 appropriate representative of the cognizant agency. Such changes include but are not limited to changes in the charging or a particular type of cost from facilities and administrative to direct. Failure to obtain approval may result in cost disallowances.

C. FIXED RATE.
If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

D. USE BY OTHER FEDERAL AGENCIES.
The rates in this Agreement were approved in accordance with the authority in Office of Management and Budget Circular A-21, and should be applied to grants, contracts and other agreements covered by this Circular subject to any limitations as above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

P. OTHER.
If any Federal contract, grant or other agreement is reimbursing facilities and administrative costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate basis to identify the proper amount of facilities and administrative costs allocable to these programs.

BY THE INSTITUTION:

Winona State University

[Signature]

[Signature]

[Signature]

[Title]

[Date]

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

[Agency]

[Signature]

[Signature]

[Title]

[Title]

[Date]

[Signature]

[Signature]

[Title]

[Phone]

Theodore Foster

(214) 767-3261