HOSPITALS RATE AGREEMENT

EIN: 1010238552A1
DATE: 03/05/2019
ORGANIZATION:
FILING REF.: The preceding agreement was dated
Maine Medical Center
05/02/2018
22 Bramhall Street
Portland, ME 04102-3175

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

<table>
<thead>
<tr>
<th>TYPE</th>
<th>FROM</th>
<th>TO</th>
<th>RATE(%)</th>
<th>LOCATION</th>
<th>APPLICABLE TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>PROV.</td>
<td>10/01/2018</td>
<td>09/30/2021</td>
<td>72.00</td>
<td>On-Site</td>
<td>Research</td>
</tr>
<tr>
<td>PROV.</td>
<td>10/01/2018</td>
<td>09/30/2021</td>
<td>35.65</td>
<td>Off-Site</td>
<td>Research</td>
</tr>
<tr>
<td>PROV.</td>
<td>10/01/2018</td>
<td>09/30/2021</td>
<td>29.00</td>
<td>On-Site</td>
<td>Clinical</td>
</tr>
<tr>
<td>PROV.</td>
<td>10/01/2018</td>
<td>09/30/2021</td>
<td>19.00</td>
<td>On-Site</td>
<td>Other Sponsored Activities</td>
</tr>
</tbody>
</table>

*BASE

Total direct costs excluding capital expenditures (building, individual items of equipment, alterations and renovations), and that portion of each subaward in excess of $25,000.
**SECTION I: FRINGE BENEFIT RATES**

<table>
<thead>
<tr>
<th>TYPE</th>
<th>FROM</th>
<th>TO</th>
<th>RATE(%)</th>
<th>LOCATION</th>
<th>APPLICABLE TO</th>
</tr>
</thead>
<tbody>
<tr>
<td>FINAL</td>
<td>10/1/2017</td>
<td>9/30/2018</td>
<td>36.30</td>
<td>All</td>
<td>All Employees</td>
</tr>
</tbody>
</table>

**DESCRIPTION OF FRINGE BENEFITS RATE BASE:**
Salaries and wages.
SECTION II: SPECIAL REMARKS

TREATMENT OF FRINGE BENEFITS:

Effective 10/1/2016 through 09/30/2018, the Treatment of Fringe Benefits was as follows: 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.

TREATMENT OF PAID ABSENCES

Effective 10/1/2016 through 09/30/2018, the Treatment of Paid Absences was as follows: The costs of vacation, holiday, sick leave pay and other paid absences are included in the organization's fringe benefit rate and are not included in the direct cost of salaries and wages. Claims for direct salaries and wages must exclude those amounts paid or accrued to employees for periods when they are on vacation, holiday, sick leave or are otherwise absent from work.

After 10/1/18, paid absences will be included as a direct cost to salaries and wages. Payments of Unused Leave to Employees Terminating or Retiring will be treated as a General Administrative Expense.

The fringe benefit rate includes FICA & Medicare, employee retirement, health insurance, life insurance, long term disability, short term disability, dental, transportation assistance, worker's compensation, tuition reimbursement, and unemployment insurance. Earned leave is also included in the fringe benefit rate.

Your next indirect cost proposal based on actual costs for the fiscal year ending 09/30/18 is due in our office by 03/31/19. An extension has been granted through 05/31/2019.

This rate agreement updates fringe benefit rates only.

Equipment means tangible personal property (including information technology systems) having a useful life of more than two years 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 $2,500.
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 OF OTHER FEDERAL AGENCIES:
The rates in this Agreement were approved in accordance with the cost principles promulgated by the Department of Health and Human Services, and should be applied to the grants, contracts and other agreements covered by these regulations subject to any limitations in A above. The hospital 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 method 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:

Maine Medical Center

[Signature]

[Name]

[Title]

[Date]: 11/29/2020

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

[Agency]

[Darryl W. Mayes - Signature]

[Name]

[Title]: Deputy Director, Cost Allocation Services

[Date]: 3/5/2019

[SSRS Representative]: Michael Stanco

[Telephone]: (212) 264-3069