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IN REPLY REFER TO:

ONR 244  
August 11, 2025

*Via Email*

Massachusetts Institute of Technology  
Kimberly Croft  
Director of Cost Analysis  
77 Massachusetts Avenue  
Building NE18-901750  
Cambridge, MA 02139-4307

Subject: FY 2026 Interdepartmental Laboratory Allocation Rates Final Approval

Reference: (a) Massachusetts Institute of Technology's FY 2026 Interdepartmental Laboratory Allocation Rates Proposal, dated April 1, 2025.

Ms. Croft,

Enclosed (Attachment 1) are the government-approved Interdepartmental Laboratory Allocation Rates for MIT's fiscal year 2026 (July 1, 2025 - June 30, 2026). These rates are based on MIT's rate proposal submission dated April 1, 2025 and DCAA Audit Report 202523000000616.

If you have any questions, please contact Valarie Woodbury at [valarie.a.woodbury.civ@us.navy.mil](mailto:valarie.a.woodbury.civ@us.navy.mil).

Sincerely,

Michele Marshall  
Senior Administrative Contracting Officer  
ONR Boston Regional Office

Enc: Attachment 1

cc: Joseph Foley, Cost Analyst, MIT  
Peter Meade, Supervisory Auditor, DCAA  
Eric Garfield, Regional Director, ONR Boston  
Brian Bradley, Director, ONR Indirect Cost Branch  
Valarie Woodbury, ACO, ONR Boston

| <b>Attachment 1</b><br>Massachusetts Institute of Technology<br>Interdepartmental Laboratory Allocation Rates<br>FY2026 |                             |                                |                         |
|-------------------------------------------------------------------------------------------------------------------------|-----------------------------|--------------------------------|-------------------------|
|                                                                                                                         | <b>Salaries &amp; Wages</b> | <b>Material &amp; Services</b> | <b><u>Utilities</u></b> |
| <b><u>Laboratory</u></b>                                                                                                | <b><u>(S&amp;W)</u></b>     | <b><u>(M&amp;S)</u></b>        |                         |
| <b>CSAIL</b>                                                                                                            | <b>9.80%</b>                | <b>0.00%</b>                   | N/A                     |
| <b>CTL</b>                                                                                                              | <b>3.20%</b>                | <b>1.20%</b>                   | N/A                     |
| <b>HAYSTACK</b>                                                                                                         | <b>29.90%</b>               | <b>6.90%</b>                   | <b>4.50%</b>            |
| <b>LIDS</b>                                                                                                             | <b>11.60%</b>               | <b>2.30%</b>                   | N/A                     |
| <b>LNS</b>                                                                                                              | <b>7.50%</b>                | <b>1.10%</b>                   | N/A                     |
| <b>MITei</b>                                                                                                            | <b>6.00%</b>                | <b>0.00%</b>                   | N/A                     |
| <b>MKI</b>                                                                                                              | <b>7.50%</b>                | <b>1.00%</b>                   | N/A                     |
| <b>MRL</b>                                                                                                              | <b>6.00%</b>                | <b>0.00%</b>                   | N/A                     |
| <b>PSFC</b>                                                                                                             | <b>13.50%</b>               | <b>1.50%</b>                   | N/A                     |
| <b>RLE</b>                                                                                                              | <b>7.10%</b>                | <b>0.40%</b>                   | N/A                     |
| <b>SSRC</b>                                                                                                             | <b>3.90%</b>                | <b>0.00%</b>                   | N/A                     |
|                                                                                                                         |                             |                                |                         |