



DEPARTMENT OF THE NAVY
OFFICE OF NAVAL RESEARCH
BOSTON REGIONAL OFFICE
495 SUMMER STREET, SUITE 627
BOSTON, MA 02210-2109

IN REPLY REFER TO:

ONR 244
June 25, 2026

Via Email

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

Subject: FY 2027 Preliminary Authorization of Use of Interdepartmental Laboratory Allocation Rates

Reference: (a) Massachusetts Institute of Technology's FY 2027 Interdepartmental Laboratory Allocation Rates Proposal, dated April 1, 2026.

Ms. Croft,

Reference (a) has been received by the Office of Naval Research to establish Interdepartmental Laboratory Allocation Rates for MIT's fiscal year 2027 (July 1, 2026 - June 30, 2027).

MIT is authorized to incorporate the rates exhibited on Attachment 1 in future proposals for government sponsored programs, pending receipt of DCAA's examination of the proposed rates and the subsequent negotiation and authorization of Final Rates with ONR.

If you have any questions, please contact me at valarie.a.woodbury.civ@us.navy.mil.

Sincerely,

Valarie Woodbury
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

Attachment 1
 Massachusetts Institute of Technology
 Interdepartmental Laboratory Allocation Rates FY2027
 Preliminary Authorization*

	Salaries & Wages	Material & Services	Utilities
<u>Laboratory</u>	<u>(S&W)</u>	<u>(M&S)</u>	
CSAIL	9.90%	0.00%	N/A
CTL	4.90%	0.00%	N/A
HAYSTACK	27.40%	4.10%	5.00%
LIDS	11.50%	2.30%	N/A
LNS	9.50%	0.00%	N/A
MITei	6.00%	0.00%	N/A
MKI	8.70%	0.90%	N/A
MRL	6.00%	0.00%	N/A
PSFC	12.50%	0.50%	N/A
RLE	7.00%	0.50%	N/A
SSRC	6.50%	0.00%	N/A

*Final rates to be authorized by ONR pending DCAA review