Docusign Envelope ID: F68167CB-E44F-4283-AA93-908886A727F2

THE UNIVERSITY OF CHICAGO

March 31, 2026

KPMG LLP
200 East Randolph Street, Suite 5500
Chicago, Illinois 60601

We are providing this letter to confirm our understanding that the purpose of your testing of transactions and records relating to The University of Chicago's (the University) federal programs, in accordance with Title 2 US Code of Federal Regulations Part 200 (2 CFR 200), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), was to obtain reasonable assurance that the University had complied, in all material respects, with the requirements of federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

In connection with your audit of the consolidated balance sheets of the University as of June 30, 2025 and 2024, the related consolidated statements of activities and cash flows for the years then ended, and the related notes to the consolidated financial statements for the purpose of expressing an opinion as to whether these consolidated financial statements present fairly, in all material respects, the financial position, changes in net assets, and cash flows of the University in conformity with US generally accepted accounting principles, you were previously provided with a letter of representations under date of November 25, 2025. No information has come to our attention that would cause us to believe that any of those previous representations should be modified.

To the best of our knowledge and belief, no events have occurred subsequent to June 30, 2025 and through the date of this letter that would require adjustment to or disclosure in the aforementioned consolidated financial statements.

We confirm having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, as of March 31, 2026, the following representations made to you during your single audit:

1. We are responsible for the design, implementation, and maintenance of effective internal control over compliance for federal programs that provides reasonable assurance that the University is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

2. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of the University's federal programs.

3. We are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

4. We are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud in the administration of federal programs. We have no knowledge of any fraud or suspected fraud affecting the entity's federal programs involving:

    a. Management, including management involved in the administration of federal programs.

    b. Employees who have significant roles in internal control over the administration of federal programs.

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c. Others where the fraud could have a material effect on compliance with federal statutes, regulations, and the terms and conditions of federal awards related to its federal programs.

5. We are responsible for the presentation of the schedule of expenditures of federal awards (SEFA) in accordance with the Uniform Guidance and the Supplementary Schedule of Financial Responsibility Data in accordance with 34 CFR 668 and:

   a. Believe the supplementary information including its form and content, is fairly presented in accordance with the applicable criteria.

   b. The methods of measurement or presentation of the supplementary information have not changed from those used in the prior period.

   c. The significant assumptions or interpretations underlying the measurement or presentation of the supplementary information are reasonable and appropriate in the circumstances.

Additionally, we confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purposes of appropriately informing ourselves, as of March 31, 2026, the following representations made to you during your single audit:

6. The University is responsible for complying, and has complied, with the requirements of the Uniform Guidance.

7. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.

8. The University has designed, implemented, and maintained effective internal control over compliance for federal programs that provides reasonable assurance that the University is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on its federal programs.

9. We have communicated to you all significant deficiencies and material weaknesses in the design or operation of internal control over compliance that we have identified, which could adversely affect the University's ability to administer a major federal program in accordance with the applicable requirements of federal statutes, regulations, and the terms and conditions of federal awards. Under standards established by the American Institute of Certified Public Accountants, a deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct on a timely basis, noncompliance with a type of compliance requirement of a federal program. A 'material weakness' is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected on a timely basis. A 'significant deficiency' is a deficiency, or a combination of deficiencies, in internal control over compliance with a compliance requirement that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

10. The University has complied with requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of its major federal programs, except as identified in the schedule of findings and questioned costs.

11. The University has charged costs to federal awards in accordance with the applicable cost principles, except as identified in the schedule of findings and questioned costs.

12. Federal program financial reports and claims for advances and reimbursements are supported by the accounting records from which the consolidated financial statements have been prepared.

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THE UNIVERSITY OF CHICAGO

13. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.

14. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.

15. We have issued management decisions on a timely basis (within six months of acceptance of the audit report by the FAC) for audit findings that relate to federal awards made to subrecipients. Additionally, we have followed up ensuring that the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient by the University.

16. We have considered the results of subrecipient audits and have made any necessary adjustments to the University's accounting records.

17. We have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program.

18. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.

19. We have made available all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements, for major federal programs.

20. We have made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities related to major federal programs.

21. We have identified and disclosed to you all questioned costs and any known noncompliance with the requirements of federal awards.

22. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the compliance requirements over federal programs, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.

23. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.

24. We have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

25. We are responsible for, and have accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance.

26. We have advised you of all contracts or other agreements with service organizations.

27. We have disclosed to you all communications from the University's service organizations relating to noncompliance at the service organizations.

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THE UNIVERSITY OF CHICAGO

28. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control over major federal programs, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.

29. We have disclosed to you all known noncompliance relating to major federal programs occurring subsequent to the period covered by the auditors' report.

30. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance over major federal programs during the reporting period.

31. We have accurately completed the appropriate sections of the data collection form.

32. The reporting package does not contain protected personally identifiable information.

33. In accordance with Government Auditing Standards, we have identified to you and provided copies of reports of all previous audits, attestation engagements, and other studies that directly relate to the objectives of your audits, including whether findings have been addressed and related recommendations have been implemented.

34. We have disclosed to you, in writing, all known instances of non-compliance or suspected non-compliance with laws, regulations, contracts and grant agreements, whose effects should be considered when preparing consolidated financial statements.

35. KPMG LLP assisted management in drafting the consolidated financial statements and notes and schedule of expenditures of federal awards. In accordance with Government Auditing Standards, we confirm that we have reviewed, approved, and accept responsibility for the consolidated financial statements and notes and schedule of expenditures of federal awards.

36. There have been no triggering events, as described in 34 CFR 668.171, that have occurred during or subsequent to the period covered by the auditors' report

37. We are responsible for the preparation of Note 17 to the consolidated financial statements. We confirm Note 17 is presented completely and accurately in accordance with 34 CFR 668.23(d)(1).

38. We are responsible for the preparation of Note 18 to the consolidated financial statements. We confirm Note 18 is presented completely and accurately in accordance with 34 CFR 668.

39. The University does not offer correspondence courses, provide education to incarcerated students, and requires students to have a high school diploma or equivalent to attend.

40. We acknowledge our responsibility for the presentation of the supplementary information, which includes the State of Illinois Consolidated Year-end Financial Report in accordance with the applicable criteria and:

    a. Believe the supplementary information, including its form and content, is fairly presented in accordance with the applicable criteria;

    b. The methods of measurement or presentation of the supplementary information have not changed from those used in the prior period;

    c. The significant assumptions or interpretations underlying the measurement or presentation of the supplementary information are reasonable and appropriate in the circumstances; and

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THE UNIVERSITY OF CHICAGO

d. Management will make the audited financial statements readily available to the intended users of the supplementary information no later than the date of issuance by the University of the supplementary information and the auditor's report thereon.

Very truly yours,

The University of Chicago

DocuSigned by:
A. Paul Alivisatos 6
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A. Paul Alivisatos
President

Signed by:
Ivan Samstein 2026
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Ivan Samstein
Chief Financial Officer

Signed by:
Jennie Huang-Bennett 3/30/2026
7385DD3B350E459...

Jennie Huang-Bennett
Associate Vice President of Finance

DocuSigned by:
Jennifer Ponting 26
E092122D064E47A...

Jennifer A. Ponting
Associate Vice President for Research Administration

Signed by:
Amanda Fijal 30/2026
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Amanda Fijal
Associate Vice President and Executive Director of Financial Aid

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AT THE FOREFRONT
UChicago Medicine

March 31, 2026

KPMG LLP
200 East Randolph Street, Suite 5500
Chicago, Illinois 60601

We are providing this letter to confirm our understanding that the purpose of your testing of transactions and records relating to The University of Chicago Medical Center's (the Medical Center) federal programs, in accordance with Title 2 US Code of Federal Regulations Part 200 (2 CFR 200), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), was to obtain reasonable assurance that the Medical Center had complied, in all material respects, with the requirements of federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

In connection with your audit of the consolidated balance sheets of the Medical Center as of June 30, 2025 and 2024, the related consolidated statements of operations and changes in net assets without donor restrictions, changes in net assets, and cash flows for the years then ended, and the related notes to the consolidated financial statements for the purpose of expressing an opinion as to whether these consolidated financial statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Medical Center in conformity with US generally accepted accounting principles, you were previously provided with a letter of representations under date of November 21, 2025. No information has come to our attention that would cause us to believe that any of those previous representations should be modified.

To the best of our knowledge and belief, no events have occurred subsequent to June 30, 2025 and through the date of this letter that would require adjustment to or disclosure in the aforementioned consolidated financial statements.

We confirm having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, as of March 31, 2026, the following representations made to you during your single audit:

1. We are responsible for the design, implementation, and maintenance of effective internal control over compliance for federal programs that provides reasonable assurance that the Medical Center is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.
2. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of the Medical Center's federal programs.
3. We are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.
4. We are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud in the administration of federal programs. We have no knowledge of any fraud or suspected fraud affecting the entity's federal programs involving:

    a. Management, including management involved in the administration of federal programs.
    b. Employees who have significant roles in internal control over the administration of federal programs.
    c. Others where the fraud could have a material effect on compliance with federal statutes, regulations, and the terms and conditions of federal awards related to its federal programs.

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5. We are responsible for the presentation of the schedule of expenditures of federal awards (SEFA) in accordance with the Uniform Guidance and:

    a. The SEFA, including its form and content, is fairly presented in accordance with the requirements of the Uniform Guidance.

    b. The SEFA includes all expenditures made during the year ended June 30, 2025 for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, cooperative agreements, interest subsidies, insurance, noncash assistance (such as free rent, food commodities, donated property or donated surplus property), direct appropriations, and other assistance.

    c. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period.

    d. The significant assumptions or interpretations underlying the measurement or presentation of the SEFA are reasonable and appropriate in the circumstances.

    e. We will make the audited financial statements readily available to the intended users of the SEFA no later than the date of issuance by the entity of the SEFA and the auditors' report thereon.

Additionally, we confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purposes of appropriately informing ourselves, as of March 31, 2026, the following representations made to you during your single audit:

6. The Medical Center is responsible for complying, and has complied, with the requirements of the Uniform Guidance.

7. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.

8. The Medical Center has designed, implemented, and maintained effective internal control over compliance for federal programs that provides reasonable assurance that the Medical Center is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on its federal programs.

9. We have communicated to you all significant deficiencies and material weaknesses in the design or operation of internal control over compliance that we have identified, which could adversely affect the Medical Center's ability to administer a major federal program in accordance with the applicable requirements of federal statutes, regulations, and the terms and conditions of federal awards. Under standards established by the American Institute of Certified Public Accountants, a deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct on a timely basis, noncompliance with a type of compliance requirement of a federal program. A 'material weakness' is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected on a timely basis. A 'significant deficiency' is a deficiency, or a combination of deficiencies, in internal control over compliance with a compliance requirement

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that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

10. The Medical Center has complied with requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of its major federal programs, except as identified in the schedule of findings and questioned costs.

11. The Medical Center has charged costs to federal awards in accordance with the applicable cost principles, except as identified in the schedule of findings and questioned costs.

12. Federal program financial reports and claims for advances and reimbursements are supported by the accounting records from which the consolidated financial statements have been prepared.

13. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.

14. We have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program.

15. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.

16. We have made available all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements, for major federal programs.

17. We have made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities related to major federal programs.

18. We have identified and disclosed to you all questioned costs and any known noncompliance with the requirements of federal awards.

19. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the compliance requirements over federal programs, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.

20. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.

21. We have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

22. We are responsible for, and have accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance.

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AT THE FOREFRONT
UChicago Medicine

23. We have advised you of all contracts or other agreements with service organizations.

24. We have disclosed to you all communications from the Medical Center's service organizations relating to noncompliance at the service organizations.

25. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control over major federal programs, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.

26. We have disclosed to you all known noncompliance relating to major federal programs occurring subsequent to the period covered by the auditors' report.

27. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance over major federal programs during the reporting period.

28. We have accurately completed the appropriate sections of the data collection form.

29. The reporting package does not contain protected personally identifiable information.

30. In accordance with *Government Auditing Standards*, we have identified to you and provided copies of reports of all previous audits, attestation engagements, and other studies that directly relate to the objectives of your audits, including whether findings have been addressed and related recommendations have been implemented.

31. We have disclosed to you, in writing, all known instances of non-compliance or suspected non-compliance with laws, regulations, contracts and grant agreements, whose effects should be considered when preparing consolidated financial statements.

32. KPMG LLP assisted management in drafting the consolidated financial statements and notes and schedule of expenditures of federal awards. In accordance with *Government Auditing Standards*, we confirm that we have reviewed, approved, and accept responsibility for the consolidated financial statements and notes and schedule of expenditures of federal awards.

Very truly yours,

The University of Chicago Medical Center

Signed by: Thomas Jackiewicz
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Thomas Jackiewicz
President

Signed by: Ivan Samstein 2026
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Ivan Samstein
Chief Financial Officer

Signed by: Phillip Kaufman 3/31/2026
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Phillip Kaufman
Vice President – Financial Shared Services

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THE UNIVERSITY OF CHICAGO
MARINE BIOLOGICAL LABORATORY

March 31, 2026

KPMG LLP
200 East Randolph Street, Suite 5500
Chicago, Illinois 60601

We are providing this letter to confirm our understanding that the purpose of your testing of transactions and records relating to The Marine Biological Laboratory's (MBL) federal programs, in accordance with Title 2 US Code of Federal Regulations Part 200 (2 CFR 200), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), was to obtain reasonable assurance that MBL had complied, in all material respects, with the requirements of federal statutes, regulations, and the terms and conditions of federal awards that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

In connection with your audits of the statements of financial position of MBL as June 30, 2025 and 2024, the related statements of activities and cash flows for the years then ended, and the related notes to the financial statements for the purpose of expressing an opinion as to whether these financial statements present fairly, in all material respects, the financial position, changes in net assets, and cash flows of MBL in conformity with US generally accepted accounting principles, you were previously provided with a letter of representations under date of November 26, 2025. No information has come to our attention that would cause us to believe that any of those previous representations should be modified.

To the best of our knowledge and belief, no events have occurred subsequent to June 30, 2025 and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

We confirm having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves, as of March 31, 2026, the following representations made to you during your single audit:

1. We are responsible for the design, implementation, and maintenance of effective internal control over compliance for federal programs that provides reasonable assurance that MBL is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award.

2. We are responsible for understanding and complying with the requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of MBL's federal programs.

3. We are responsible for taking corrective action on audit findings of the compliance audit and have developed a corrective action plan that meets the requirements of the Uniform Guidance.

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THE UNIVERSITY OF CHICAGO
MARINE BIOLOGICAL LABORATORY

4. We are responsible for the design, implementation, and maintenance of internal controls to prevent and detect fraud in the administration of federal programs. We have no knowledge of any fraud or suspected fraud affecting the entity's federal programs involving:

    a. Management, including management involved in the administration of federal programs.

    b. Employees who have significant roles in internal control over the administration of federal programs.

    c. Others where the fraud could have a material effect on compliance with federal statutes, regulations, and the terms and conditions of federal awards related to its federal programs.

5. We are responsible for the presentation of the schedule of expenditures of federal awards (SEFA) in accordance with the Uniform Guidance and:

    a. The SEFA, including its form and content, is fairly presented in accordance with the requirements of the Uniform Guidance.

    b. The SEFA includes all expenditures made during the year ended June 30, 2025 for all awards provided by federal agencies in the form of grants, federal cost-reimbursement contracts, loans, loan guarantees, cooperative agreements, interest subsidies, insurance, noncash assistance (such as free rent, food commodities, donated property or donated surplus property), direct appropriations, and other assistance.

    c. The methods of measurement or presentation of the SEFA have not changed from those used in the prior period.

    d. The significant assumptions or interpretations underlying the measurement or presentation of the SEFA are reasonable and appropriate in the circumstances.

    e. We will make the audited financial statements readily available to the intended users of the SEFA no later than the date of issuance by the entity of the SEFA and the auditors' report thereon.

Additionally, we confirm, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purposes of appropriately informing ourselves, as of March 31, 2026, the following representations made to you during your single audit:

6. MBL is responsible for complying, and has complied, with the requirements of the Uniform Guidance.

7. We have identified and disclosed all of our government programs and related activities subject to the Uniform Guidance compliance audit.

8. MBL has designed, implemented, and maintained effective internal control over compliance for federal programs that provides reasonable assurance that MBL is managing federal awards in compliance with federal statutes, regulations, and the terms and conditions of the federal award that could have a material effect on its federal programs.

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9. We have communicated to you all significant deficiencies and material weaknesses in the design or operation of internal control over compliance that we have identified, which could adversely affect MBL's ability to administer a major federal program in accordance with the applicable requirements of federal statutes, regulations, and the terms and conditions of federal awards. Under standards established by the American Institute of Certified Public Accountants, a deficiency in internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct on a timely basis, noncompliance with a type of compliance requirement of a federal program. A 'material weakness' is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a compliance requirement will not be prevented, or detected and corrected on a timely basis. A 'significant deficiency' is a deficiency, or a combination of deficiencies, in internal control over compliance with a compliance requirement that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

10. MBL has complied with requirements of federal statutes, regulations, and the terms and conditions of federal awards related to each of its major federal programs, except as identified in the schedule of findings and questioned costs.

11. MBL has charged costs to federal awards in accordance with the applicable cost principles, except as identified in the schedule of findings and questioned costs.

12. Federal program financial reports and claims for advances and reimbursements are supported by the accounting records from which the financial statements have been prepared.

13. The copies of federal program financial reports provided to you are true copies of the reports submitted, or electronically transmitted, to the federal agency or pass-through entity, as applicable.

14. We have monitored subrecipients, as necessary, to determine that they have expended subawards in compliance with federal statutes, regulations, and the terms and conditions of the subaward and have met the other pass-through entity requirements of the Uniform Guidance.

15. We have issued management decisions on a timely basis (within six months of acceptance of the audit report by the FAC) for audit findings that relate to federal awards made to subrecipients. Additionally, we have followed up ensuring that the subrecipient takes timely and appropriate action on all deficiencies detected through audits, on-site reviews, and other means that pertain to the federal award provided to the subrecipient by MBL.

16. We have considered the results of subrecipient audits and have made any necessary adjustments to MBL's accounting records.

17. We have identified and disclosed to you the requirements of federal statutes, regulations, and the terms and conditions of federal awards that are considered to have a direct and material effect on each major federal program.

18. We have provided to you our interpretations of any compliance requirements that are subject to varying interpretations.

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19. We have made available all documentation related to the compliance requirements, including information related to federal program financial reports and claims for advances and reimbursements, for major federal programs.

20. We have made available all federal awards (including amendments, if any) and any other correspondence relevant to federal programs and related activities that have taken place with federal agencies or pass-through entities related to major federal programs.

21. We have identified and disclosed to you all questioned costs and any known noncompliance with the requirements of federal awards.

22. We have disclosed to you any communications from federal awarding agencies and pass-through entities concerning possible noncompliance with the compliance requirements over federal programs, including communications received from the end of the period covered by the compliance audit to the date of the auditors' report.

23. We have disclosed to you the findings received and related corrective actions taken for previous audits, attestation engagements, and internal or external monitoring that directly relate to the objectives of the compliance audit, including findings received and corrective actions taken from the end of the period covered by the compliance audit to the date of the auditors' report.

24. We have provided you with all information on the status of the follow-up on prior audit findings by federal awarding agencies and pass-through entities, including all management decisions.

25. We are responsible for, and have accurately prepared, the summary schedule of prior audit findings to include all findings required to be included by the Uniform Guidance.

26. We have advised you of all contracts or other agreements with service organizations.

27. We have disclosed to you all communications from MBL's service organizations relating to noncompliance at the service organizations.

28. We have disclosed to you whether any changes in internal control over compliance or other factors that might significantly affect internal control over major federal programs, including any corrective action taken by management with regard to significant deficiencies and material weaknesses in internal control over compliance, have occurred subsequent to the period covered by the auditors' report.

29. We have disclosed to you all known noncompliance relating to major federal programs occurring subsequent to the period covered by the auditors' report.

30. We have disclosed to you the nature of any subsequent events that provide additional evidence with respect to conditions that existed at the end of the reporting period that affect noncompliance over major federal programs during the reporting period.

31. We have accurately completed the appropriate sections of the data collection form.

32. The reporting package does not contain protected personally identifiable information.

Docusign Envelope ID: 9908448C-66D4-4BF8-9BEB-CFA8497FF5B9

THE UNIVERSITY OF CHICAGO
MARINE BIOLOGICAL LABORATORY

33. In accordance with *Government Auditing Standards*, we have identified to you and provided copies of reports of all previous audits, attestation engagements, and other studies that directly relate to the objectives of your audits, including whether findings have been addressed and related recommendations have been implemented.

34. We have disclosed to you, in writing, all known instances of non-compliance or suspected non-compliance with laws, regulations, contracts and grant agreements, whose effects should be considered when preparing consolidated financial statements.

35. KPMG LLP assisted management in drafting the consolidated financial statements and notes and schedule of expenditures of federal awards. In accordance with *Government Auditing Standards*, we confirm that we have reviewed, approved, and accept responsibility for the consolidated financial statements and notes and schedule of expenditures of federal awards.

Very truly yours,

Marine Biological Laboratory

Signed by:
Nipam Patel 3/31/2026
396274609A31440...
Nipam Patel, Ph.D.

Signed by:
Damian Desiderio 3/31/2026
1C7E787B186241F...
Damian N. Desiderio, CPA
Chief Financial & Operating Officer