

ATTACHMENT 2 (05/28/03) - Revised Exhibit B - NEW BENCHMARKING TEMPLATE

| A | B | C | D | E | F | G | H | I | J | J1 | K | K1 | L | M | N | O | P | Q | R | S |
|-----------------|---------------------|--|--|--|--|---|---|----------------------------------|--|--|--|-------------------------------|---|---|--|--|--|---|---|--|
| Actual IDC Pool | Actual BIA IDC Base | Actual Non-Fed Funds in IDC Base (Tribal, State, BIA and Private) Reconcilable to Audited Financial Statements | Actual Other Fed Funds in IDC Base (Excludes BIA and IHS) Reconcilable to Audited Financial Statements | Actual IHS Base Reconcilable to Audited Financial Statements | Actual IHS Base Reconcilable to Audited Financial Statements | Adjusted IDC Rate Per OMB Circular A-87 Using Expenditures Reconcilable To Audited Financial Data (See, Note 2) | Rate Reflecting Excl. of other Fed Funds from IDC Base per 10th Circuits Ruling: Pure Ramah Adjusted Rate | Difference Between H and G Rates | Maximum Theoretical IDC Dilution Caused by Other Fed Funds in IDC Base | Other Fed Agencies IDC Amount under OMB A-87 | Actual IDC Collections from Other Fed Agencies which Must be Credited to Prevent Double Recovery | Actual Other Fed Agencies IDC | Actual IDC Dilution Caused by Other Fed Funds in IDC Base | Benchmarking Ratio BIA Funds In IDC Base/Total of Federal Funds in IDC Base | Benchmarking Percentage Adjustment of Column J to Reflect Degree of Inelasticity Attributable to Operation of BIA Programs and to Avoid Violation of sec 113, P.L. 106-113 | BIA IDC Amount under OMB A-87 before Ramah/Benchmarking Adjustment | Benchmarking Adjustment: Net Additional BIA IDC Required to Offset Rate Caused by Other Fed Agencies in Base | Another Step in the Calculation Producing the Column S Benchmarking Adjustment (See Note 3) | Another Step in the Calculation Producing the Column S Benchmarking Adjustment (See Note 3) | Net Increase in BIA IDC Rate Under Benchmarking (See Note 4) |
| B/(C+D+E+F) | | | | | | B/(C+D+F) | H-G | I/C | E'G | Actual Recoveries Examples Hypothetical | J1-K | K1;J IF K1>J | See Note 1 C/(C+E+F) | **See Note 1 ** | G'C | L'N | O+P | (Q/O)*G | R-G | |
| Your Info | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! | #REF! |
| Example1 | 400,000 | 1,300,000 | 0 | 400,000 | 0 | 23.53% | 30.769231% | 7.239819% | 94,118 | 94,118 | 60,000 | 34,118 | 34,118 | 76% | 80% | 305,882.35 | 27,294.12 | 333,176.47 | 25.63% | 2.10% |
| Example2 | 2,000,000 | 2,800,000 | 6,000,000 | 2,300,000 | 500,000 | 17.24% | 21.505376% | 4.263997% | 119,392 | 396,552 | 0 | 396,552 | 119,392 | 50% | 50% | 482,758.62 | 59,695.96 | 542,454.58 | 19.37% | 2.13% |
| Example3 | 700,000 | 900,000 | 720,000 | 1,200,000 | 750,000 | 19.61% | 29.535865% | 9.928022% | 89,352 | 235,294 | 20,000 | 215,294 | 89,352 | 32% | 35% | 176,470.59 | 31,273.27 | 207,743.86 | 23.08% | 3.47% |
| Example4 | 210,000 | 730,000 | 35,000 | 193,000 | 210,000 | 17.98% | 21.538462% | 3.559009% | 25,981 | 34,700 | 25,000 | 9,700 | 9,700 | 64% | 65% | 131,250.00 | 6,305.22 | 137,555.22 | 18.84% | 0.86% |
| Example5 | 300,000 | 500,000 | 30,000 | 50,000 | 200,000 | 38.46% | 41.095890% | 2.634352% | 13,172 | 19,231 | 4,000 | 15,231 | 13,172 | 67% | 70% | 192,307.69 | 9,220.23 | 201,527.92 | 40.31% | 1.84% |
| Example6 | 1,700,000 | 3,100,000 | 700,000 | 1,700,000 | 1,800,000 | 23.29% | 30.357143% | 7.069472% | 219,154 | 395,890 | 200,000 | 195,890 | 195,890 | 47% | 50% | 721,917.81 | 97,945.21 | 819,863.01 | 26.45% | 3.16% |
| Example7 | 1,400,000 | 2,500,000 | 850,000 | 1,300,000 | 150,000 | 29.17% | 40.000000% | 10.833333% | 270,833 | 379,167 | 70,000 | 309,167 | 270,833 | 63% | 65% | 729,166.67 | 176,041.67 | 905,208.33 | 36.21% | 7.04% |
| Example8 | 4,200,000 | 6,000,000 | 600,000 | 6,000,000 | 2,100,000 | 28.57% | 48.275862% | 19.704433% | 1,182,266 | 1,714,286 | 1,100,000 | 614,286 | 614,286 | 43% | 45% | 1,714,285.71 | 276,428.57 | 1,990,714.29 | 33.18% | 4.61% |
| Example9 | 850,000 | 2,000,000 | 700,000 | 300,000 | 300,000 | 25.76% | 28.333333% | 2.575758% | 51,515 | 77,273 | 20,000 | 57,273 | 51,515 | 77% | 80% | 515,151.52 | 41,212.12 | 556,363.64 | 27.82% | 2.06% |
| Example1 | 500,000 | 1,500,000 | 200,000 | 500,000 | 250,000 | 20.41% | 25.641026% | 5.232862% | 78,493 | 102,041 | 70,000 | 32,041 | 32,041 | 67% | 70% | 306,122.45 | 22,428.57 | 328,551.02 | 21.90% | 1.50% |
| Example1 | 1,250,000 | 4,200,000 | 1,020,000 | 250,000 | 645,000 | 20.44% | 21.312873% | 0.871336% | 36,596 | 51,104 | 300,000 | -248,896 | 0 | 82% | 85% | 858,544.56 | 0.00 | 858,544.56 | 20.44% | 0.00% |
| Example1 | 300,000 | 600,000 | 400,000 | 350,000 | 70,000 | 21.13% | 28.037383% | 6.910623% | 41,464 | 73,944 | 16,987 | 56,957 | 41,464 | 59% | 60% | 126,760.56 | 24,878.24 | 151,638.80 | 25.27% | 4.15% |
| Example1 | 2,300,000 | 1,500,000 | 0 | 1,100,000 | 2,500,000 | 45.10% | 57.500000% | 12.401961% | 186,029 | 496,078 | 180,000 | 316,078 | 186,029 | 29% | 30% | 676,470.59 | 55,808.82 | 732,279.41 | 48.82% | 3.72% |

Note 1: Benchmarking percentage calculation (Column M):
 If M=0 then N=0%
 If 1<M<=5 then N=5%
 If 5<M<=10 then N=10%
 If 10<M<=15 then N=15%
 If 15<M<=20 then N=20%
 If 20<M<=25 then N=25%
 If 25<M<=30 then N=30%
 If 30<M<=35 then N=35%
 If 35<M<=40 then N=40%
 If 40<M<=45 then N=45%
 If 45<M<=50 then N=50%
 If 50<M<=55 then N=55%
 If 55<M<=60 then N=60%
 If 60<M<=65 then N=65%
 If 65<M<=70 then N=70%
 If 70<M<=75 then N=75%
 If 75<M<=80 then N=80%
 If 80<M<=85 then N=85%
 If 85<M<=90 then N=90%
 If 90<M<=95 then N=95%
 If 95<M<=100 then N=100%

Note 2: For provisional final rate contractors, Column G shows the final standard indirect cost rate before addition of the benchmarking adjustment shown in Column S. For contractors using fixed with carry-forward rates, Column G shows a recalculated rate used to compute the Column S benchmarking adjustment.

Note 3: Column R shows the benchmarked final rate for provisional/final contractors obtained by adding the Column S percentage to the Column G percentage. Column R is a step in the calculation producing the Column S benchmarking adjustment to be used for contractors which have fixed with carry forward rates.

Note 4: The benchmarked percentage increase to be added to the standard IDC rate to be used for BIA programs (1) for contractors using fixed with carry-forward rates per Paragraph 6 of the Third Stipulated Order; and, (2) for contractors using provisional final rates per Paragraph 2 of the Second Stipulated Order (August 5, 2002).