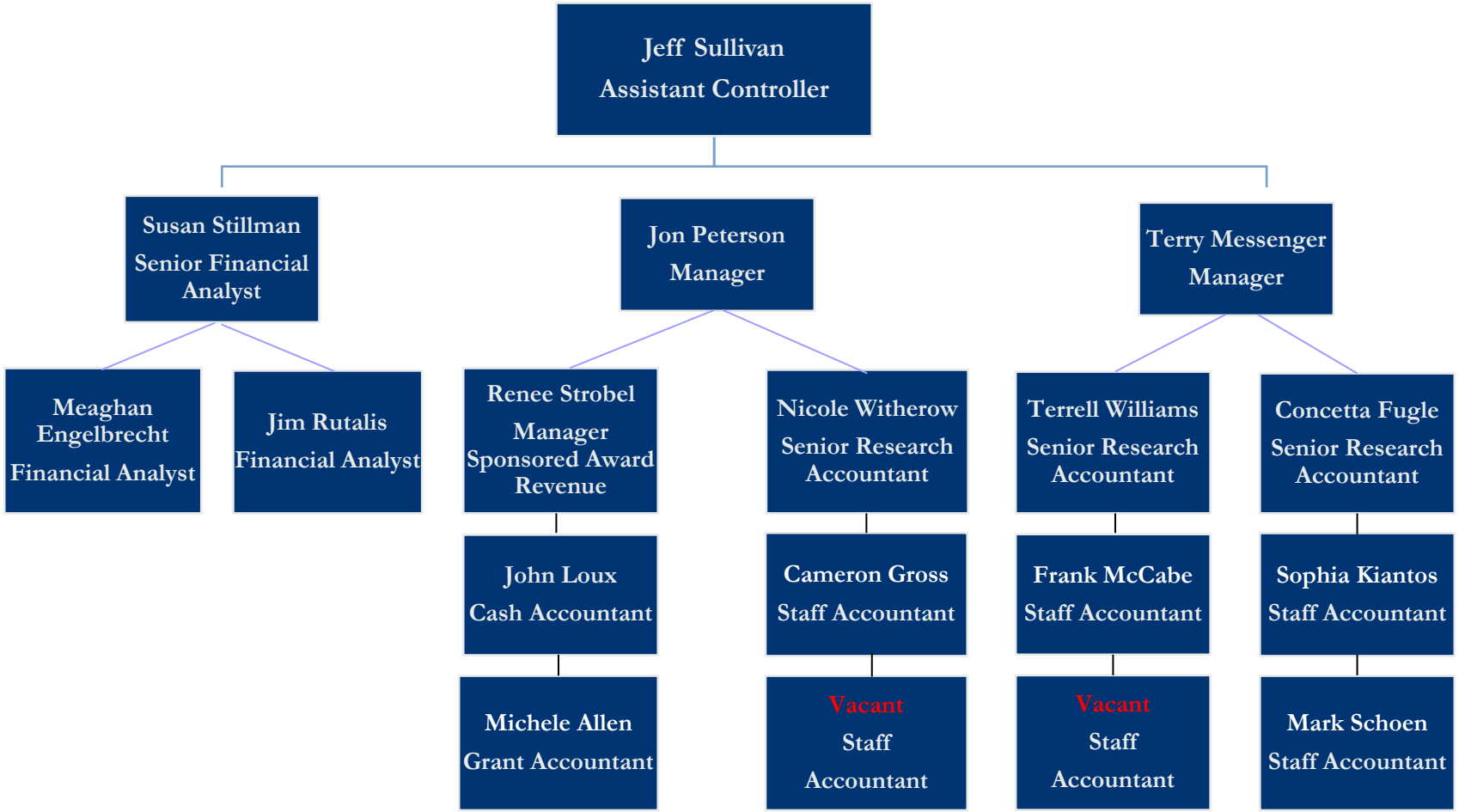Office of Research Accounting and Costing Standards (ORACS)