



UNITED STATES DEPARTMENT OF EDUCATION
OFFICE OF THE GENERAL COUNSEL

THE GENERAL COUNSEL

March 25, 2024

President Martha E. Pollack
Office of the President
300 Day Hall
Cornell University
Ithaca, New York 14853

Via Electronic Mail

Re: Conclusion of 20 U.S.C. § 1011f Investigation (Cornell University)

Dear President Pollack:

This letter is to notify you that the U.S. Department of Education (Department) has completed its investigation of Cornell University's compliance with Section 117 of the Higher Education Act of 1965 (Section 117). The Department opened this investigation on July 19, 2019 to determine whether Cornell University is in compliance with Section 117, which requires institutions of higher education (IHEs) to report statutorily defined gifts, contracts, and/or restricted and conditional gifts or contracts from or with a statutorily defined foreign source(s) to the Department. Based on the Department's review of Cornell University's submissions, its review of statutorily required disclosure reports, and Cornell University's attestation (Enclosure 1), we are pleased to notify you that, as of the date of this letter, this investigation is closed.

We appreciate the collaborative and responsive way in which Cornell University worked with the Department throughout this investigation. We encourage Cornell University to continue to work efficiently and diligently to comply with Section 117.

Please contact the Department if you have any questions about Section 117 compliance. We are committed to helping institutions understand and comply with their obligations and would be pleased to provide any assistance that you might seek in the future.

400 MARYLAND AVE. S.W., WASHINGTON, DC 20202-1100
www.ed.gov

The Department of Education's mission is to promote student achievement and preparation for global competitiveness by fostering educational excellence and ensuring equal access.

Sincerely,

**ELIZABETH
BROWN**  Digitally signed by
ELIZABETH BROWN
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Lisa M. Brown

cc: Stephanie Gold
Partner
Hogan Lovells

Joel Buckman
Partner
Hogan Lovells

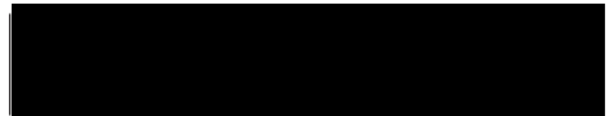
ENCLOSURE 1

ATTESTATION and AGREEMENT
in the
U.S. Department of Education’s Investigation to Determine whether Cornell University is
in Compliance with Section 117 of the Higher Education Act of 1965

I, Donica Thomas Varner, Vice President and General Counsel, Cornell University, hereby attest, under penalty of perjury, that all of the representations below are true and correct to the best of my knowledge and belief:

1. With respect to the investigation initiated on July 3, 2019, by the U.S. Department of Education (“Department”) into compliance by Cornell University with Section 117 of the Higher Education Act of 1965 (20 U.S.C. § 1011f) (“Section 117”), Cornell University has conducted a reasonable and diligent search for and produced documents and information responsive to the Department’s requests as initially posed and as subsequently raised during the course of the investigation, all as described in Cornell University’s production letters and communications to the Department. Cornell University has produced documents and cooperated with the Department’s investigation in good faith.
2. Cornell University is current in the submission of its Section 117 disclosure reports through the most current reporting deadline of January 31, 2024.
3. Cornell University has written procedures and systems in place designed to address and achieve compliance with Section 117 requirements.
4. Cornell University has not knowingly or willfully failed to comply with the requirements of Section 117.
5. If I did not have personal responsibility for particular information addressed in this Attestation, I have discussed it with appropriate officials with Cornell University who have responsibility for this information, and they have confirmed that the information is true and correct to the best of their knowledge and belief.

Executed on this 19 day of March 2024,



Donica Thomas Varner
Vice President and General Counsel
Cornell University