Internal Revenue Service

Date: October 15, 2004

(UNIVERSITY OF DENVER)

Colorado Seminary

c/o Office of Controller 2199 S University Blvd. Denver, CO 80208 Entered in PCS

Department of the Treasury P. O. Box 2508 Cincinnati, OH 45201

Person to Contact:

Schaquistia Bolton 31-08028 Customer Service Representative

Toll Free Telephone Number: 8:00 a.m. to 6:30 p.m. EST 877-829-5500

Fax Number:

513-263-3756

Federal Identification Number:

84-0404231

Dear Sir or Madam:

This is in response to your request of October 15, 2004, regarding your organization's tax-exempt status.

In March 1934 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records indicate that your organization is also classified as a public charity under sections 509(a)(1) and 170(b)(1)(A)(ii) of the Internal Revenue Code.

Our records indicate that contributions to your organization are deductible under section 170 of the Code, and that you are qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Internal Revenue Code.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,

Janna K. Skufea

Janna K. Skufca, Director, TE/GE Customer Account Services



UNIVERSITY of DENVER

Office of the Controller

October 21, 1997

TO WHOM IT MAY CONCERN:

As an Officer of Colorado Seminary (University of Denver), I hereby certify that Colorado Seminary has received a ruling from the Internal Revenue Service that it is exempt from Federal income tax under Section 501(c)(3) of the Internal Revenue Code and that Colorado Seminary is not a private foundation as defined in Section 509(a) of the Internal Revenue Code.

I further certify that said exemption rulings from the Internal Revenue Service are still in effect and have not been revoked or amended.

Margaret Henry

Controller/Assistant Treasurer

Address any reply to: 300 E. 8th q ustin, Tex. 78701

Department of the Treasury

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Internal Revenue Service

Date:

In reply refer to:

May 21, 1971

A:FA:EO:GRK

AUS:E0:71-834

Colorado Seminary University Park Denver, Colorado 80210

Gentlemen:

On the basis of your statement and the information recently submitted regarding the admissions policy of your institution, and the publicizing thereof, and with the understanding that such policies will remain in effect, we confirm the exempt status of your institution under Internal Revenue Code, Section 501(a), as an organization described in Section 501(c)(3).

This confirmation does not preclude a reevaluation of your admissions policy at a later date. It also does not preclude an examination of the operations of your institution to determine if the policy as described in your statement is being implemented.

Sincerely yours,

R. L. Phinney
District Director