CU Anschutz Dental School Remediation and IT Room
Humidification
ADDENDUM # 2
CRA# 2018-058
September 17, 2018

ISSUED TO:

<table>
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<th>COMPANY</th>
<th>PHONE</th>
<th>EMAIL</th>
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<tbody>
<tr>
<td>Andy Madsen</td>
<td>CU Anschutz</td>
<td>303-724-1245</td>
<td><a href="mailto:Andy.madsen@ucdenver.edu">Andy.madsen@ucdenver.edu</a></td>
</tr>
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</table>

MECHANICAL SPECIFICATIONS

SPEC SECTION D3 – CU Anschutz Supplementary General Conditions

ADD #2.1 Questions from contractors:
1. What is the CU sales Tax rate?

Answer to Questions:
1. CU Anschutz is tax exempt for all city and state taxes. See attached tax exempt forms.

The preceding addendum shall be made a portion of the Contract Documents, and each bidder shall acknowledge receipt of the same in submitting bids. All other conditions and requirements of the Contract Documents will remain unchanged.

END OF ADDENDUM # 2
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ARTICLE 25. INSURANCE

ARTICLE 41. COMPLETION, FINAL INSPECTION, ACCEPTANCE AND SETTLEMENT

ARTICLE 52. SPECIAL PROVISIONS

APPENDIX A University of Colorado Anschutz Tax Information
ARTICLE 25. INSURANCE – Replace Article 25 as follows:

The term University, University of Colorado, University of Colorado Denver, Principal Representative, are the interchangeable for this replacement of article 25.

For purposes of this supplement “Contractor” as used herein shall mean, as appropriate to the State Contract form being used, Contractor, Standing Order Contractor, Construction Manager/General Contractor, or Design/Build Entity.

The Contractor shall obtain and maintain, at its own expense and for the duration of the contract including any warranty periods under the Contract are satisfied, the insurance coverages set forth below.

By requiring such insurance, the Principal Representative shall not be deemed or construed to have assessed the risk that may be applicable to the Contractor its agents, representatives, employees or subcontractors under this contract. The insurance requirements herein for this Contract in no way limit the indemnity covenants contained in the Contract. The Principal Representative in no way warrants that the limits contained herein are sufficient to protect the Contractor from liabilities that might arise out of the performance of the work under this Contract by the Contractor, its agents, representatives, employees, or subcontractors. The Contractor shall assess its own risks and if it deems appropriate and/or prudent, maintain higher limits and/or broader coverages. The Contractor is not relieved of any liability or other obligations assumed or pursuant to the Contract by reason of its failure to obtain or maintain insurance in sufficient amounts, duration, or types.

COVERAGES AND LIMITS OF INSURANCE - - Contractor shall provide coverage with limits of liability not less than those stated below.

1. **Commercial General Liability – ISO CG 0001 or equivalent. Coverage to include:**
   - Premises and Operations
   - Explosions, Collapse and Underground Hazards
   - Personal / Advertising Injury
   - Products / Completed Operations
   - Liability assumed under an Insured Contract (including defense costs assumed under contract)
   - Independent Contractors
   - Additional Insured—Owners, Lessees or Contractors Endorsement, ISO Form 2010 (2004 Edition or equivalent)
   - Additional Insured—Owners, Lessees or Contractors Endorsement (Completed Operations), ISO CG 2037 (7/2004 Edition or equivalent)
   - The policy shall be endorsed to include the following additional insured language on the Additional Insured Endorsements specified above: “The Regents of the University of Colorado, a Body Corporate, named as an additional insured with respect to liability and defense of suits arising out of the activities performed by, or on behalf of the Contractor, including completed operations”.
   - Commercial General Liability Completed Operations policies must be kept in effect for up to three (3) years after completion of the project. For buildings with a construction cost greater than $99 million, the Commercial General Liability Completed Operations policies must be kept in effect for up to eight (8) years after the completion of the project.
   - An umbrella and/or excess liability policy may be used to meet the minimum liability requirements provided that the coverage is written on a “following form” basis.
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*Umbrella or Excess Liability does not apply to projects totaling $500,000 or under.

The following exclusionary endorsements are prohibited in the CGL policy:

1. Damage to work performed by subcontract/vendor (CG 22-94 or similar);
2. Contractual liability coverage exclusion modifying or deleting the definition of an “insured contract”;
3. If applicable to the work to be performed: Residential or multi-family;
4. If applicable to the work to be performed: Exterior insulation finish systems;
5. If applicable to the work to be performed: Subsidence or earth movement.

2. **Automobile Liability**

Bodily Injury and Property Damage for any owned, hired, and non-owned vehicles used in the performance of this contract

Minimum Limits:

- Bodily Injury/Property Damage (Each Accident) $ 1,000,000

3. **Workers Compensation**

- Statutory Benefits (Coverage A)
- Employers Liability (Coverage B)

  a. Policy shall contain a waiver of subrogation in favor of the Principal Representative.
  b. This requirement shall not apply when a contractor or subcontractor is exempt under Colorado Workers’ Compensation Act., **AND** when such contractor or subcontractor executes the appropriate sole proprietor waiver form.

Minimum Limits:

- Coverage A (Workers’ Compensation) Statutory
- Coverage B (Employers Liability)
  - Each accident $ 100,000
  - Disease each employee $ 100,000
  - Disease policy limit $ 500,000

4. **Contractors Pollution Liability**

- Coverage shall apply to sudden and gradual pollution conditions resulting from the escape of release of smoke, vapors, fumes, acids, alkalis, toxic chemicals, liquids, or gases, natural gas, waste materials, or other irritants, contaminants, or pollutants (including asbestos). Policy shall cover the Contractor’s completed operations.
- If the coverage is written on a claims-made basis, the Contractor warrants that any retroactive date applicable to coverage under the policy precedes the effective date of this Contract; and that continuous coverage will be maintained or an extended discovery period will be exercised for a period of three (3) years beginning from the time that work under this contract is completed.
• The policy shall be endorsed to include the following as Additional Insureds: The Regents of the University of Colorado, a Body Corporate, named as an additional insured with respect to liability and defense of suits arising out of the activities performed by, or on behalf of the Construction Manager, including completed operations.

• Endorsements CA9948 and MCS-90 are required on the Automobile Liability Coverage if the Contractor is transporting any type of hazardous materials.

• Contractors Pollution Liability policies must be kept in effect for up to three (3) years after completion of the project.

Minimum Limits (Projects at or under $500,000):
- Per Loss $ 1,000,000
- Aggregate $ 1,000,000

Minimum Limits (Projects over $500,000):
- Per Loss $ 2,000,000
- Aggregate $ 2,000,000

5. **Professional Liability (Errors and Omissions)**
   *(This Professional Liability requirement applies only to Design/Build Entity SC-8.0 and 9.0.)*

   • The Contractor shall maintain Errors and Omissions Liability covering negligent acts, errors and/or omissions, including design errors of the Contractor for damage sustained by reason of or in the course of operations under this Contract. The policy/coverages shall be amended to include the following:

   Amendment of any Contractual Liability Exclusion to state: “This exclusion does not apply to any liability of others which you assume under a written contract provided such liability is caused by your negligent acts.”

   • In the event that any professional liability insurance required by this Contract is written on a claims-made basis, Contractor warrants that any retroactive date under the policy shall precede the effective date of this Contract; and that either continuous coverage will be maintained or an extended discovery period will be exercised for a period of three (3) years beginning at the time work under this Contract is completed.

   • Policy shall contain a waiver of subrogation against The Regents of the University of Colorado, a Body Corporate.

   | Wrongful Act | $2,000,000 |
   | General Aggregate | $2,000,000 |

6. **Builder’s Risk/ Installation Floater**

   Unless otherwise provided or instructed by the Principal Representative, the Contractor shall purchase and maintain, in a company or companies lawfully authorized to do business in the jurisdiction in which the project is located, Builder’s Risk Insurance in the amount of the initial contract amount as well as subsequent modifications for the entire project at the site on a replacement cost basis without optional deductibles. This coverage is required for new buildings or additions to existing buildings and for materials and equipment to be installed in existing structures.

   • Covered Cause of Loss: Special Form
   • Include Theft and Vandalism
   • Labor costs to repair damaged work
   • Shall be written for 100% of the completed value (replacement cost basis)
• Deductible maximum is $50,000.00
• Waiver of Subrogation is to apply
• The Regents of the University of Colorado, a body corporate, shall be added as Additional Named Insured on Builders Risk.

1. Policy must provide coverage from the time any covered property becomes the responsibility of the Contractor, and continue without interruption during construction, renovation, or installation, including any time during which the covered property is being transported to the construction installation site, or awaiting installation, whether on or off site.

2. The Policy shall be maintained, unless otherwise provided in the contract documents or otherwise agreed in writing by all persons and entities who are beneficiaries of such insurance, until final payment has been made or until no person or entity other than the Principal Representative has insurable interest in the property to be covered, whichever is later.

3. The Builder's Risk insurance shall include interests of the Principal Representative, and if applicable, affiliated or associated entities, the General Contractor, subcontractors and sub-tier contractors in the project.

4. Builders' Risk Coverage shall be on a Special Covered Cause of Loss Form and shall include theft, vandalism, malicious mischief, collapse, false-work, temporary buildings and debris removal including demolition, increased cost of construction, architect's fees and expenses, flood (including water damage), earthquake, and if applicable, all below and above ground structures, piping, foundations including underground water and sewer mains, piling including the ground on which the structure rests and excavation, backfilling, filling, and grading. Equipment Breakdown Coverage (a.k.a. Boiler & Machinery) shall be included as required by the Contract Documents or by law, which shall specifically cover insured equipment during installation and testing (including hot testing, where applicable). Other coverages may be required if provided in contract documents.

5. The Builders' Risk shall be written for 100% of the completed value (replacement cost basis) of the work being performed. The Builders' Risk shall include the following provisions:
   a. Replacement Cost Basis - including modification of the valuation clause to cover all costs needed to repair the structure or work (including overhead and profits) and will pay based on the values figured at the time of rebuilding or repairing, not at the time of loss
   b. Modify or delete exclusion pertaining to damage to interior of building caused by an perils insured against are covered; also provide coverage for water damage

   **Note, if the addition, or renovation is to an existing building, The Principal Representative requires that the Contractor provide as an option to include the existing building into the Builders' Risk Policy. The Principal Representative shall provide the replacement cost value of the existing building**

6. At the option of the Principal Representative, the Principal Representative may include Soft Costs (including Loss of Use)/Delay in Opening Endorsement under the builder's risk policy. The Principal Representative agrees to provide the necessary exposure base information for quotation by the Builder's Risk carrier. The Principal Representative agrees to pay the premium associated with the Soft Costs coverage, the Principal Representative decides to purchase this coverage.

7. The Builders' Risk Policy shall specifically permit occupancy of the building during construction. Partial occupancy or use of the work shall not commence until the insurance company or companies providing insurance have consented to such partial occupancy or use. The Principal Representative and Contractor shall take reasonable steps to obtain consent of the insurance company or companies and delete any provisions with regard to restrictions within any Occupancy Clauses within the Builders' Risk Policy. The Builders' Risk Policy shall remain in force until acceptance of the project by the Principal Representative.

8. The deductible shall not exceed $50,000 and shall be the responsibility of the Contractor except for losses such as flood (not water damage), earthquake, windstorm, tsunami, volcano, etc. Losses in excess of $50,000 insured shall be adjusted in conjunction with the Principal Representative. Any insurance payments/proceeds shall be made payable to the Principal
Representative subject to requirements of any applicable mortgagee clause. The Contractor shall pay subcontractors their just shares of insurance proceeds received by the Contractor, and by appropriate agreements, written where legally required for validity, shall require subcontractors to make payments to their sub-subcontractors in similar manner.

The Principal Representative shall have the authority to adjust and settle any losses in excess of $50,000 with insurers unless one of the parties in interest shall object in writing within five days after occurrence of loss to the Principal Representative exercise of this power. It is expressly agreed that nothing in this section shall be subject to arbitration and any references to arbitration are expressly deleted.

9. The Contractor is responsible for providing 45 days’ notice of cancellation to the Principal Representative. The policy shall contain all generally applicable conditions, definitions, exclusions and endorsements related to the Project.

If the Contractor does not intend to purchase such Builder’s Risk Insurance required by the Contract and with all of the coverages in the amount described above, the Contractor shall so inform the Principal Representative as stated in writing prior to commencement of the work. The Principal Representative may then affect insurance that will protect the interests of the Principal Representative, the General Contractor, Subcontractors and sub-tier contractors in the project. Coverages applying shall be the same as stated above including other coverages that may be required by the Principal Representative. The cost shall be charged to the Contractor. Coverage shall be written for 100% of the completed value of the work being performed, with a deductible not to exceed $50,000 per occurrence for most projects.

All deductibles will be assumed by the Contractor. Waiver of Subrogation is to apply against all parties named as insureds, but only to the extent the loss is covered, and Beneficial Occupancy Endorsements are to apply.

If the Principal Representative is damaged by the failure or neglect of the Contractor to purchase or maintain insurance as described above, without so notifying the Principal Representative, then the Contractor shall bear all reasonable costs properly attributable thereto.

ADDITIONAL INSURANCE REQUIREMENTS

1. All insurers must be licensed or approved to do business within the State of Colorado, and unless otherwise specified, all policies must be written on a per occurrence basis.

2. Contractor’s insurance carrier should possess a minimum A.M. Best’s Insurance Guide rating of A- VI.

3. On insurance policies where the Principal Representative are named as additional insureds, the Principal Representative shall be additional insureds to the full limits of liability purchased by the Contractor even if those limits of liability are in excess of those required by this Contract.

4. Contractor shall furnish the Principal Representative with certificates of insurance (ACORD form or equivalent approved by the Principal Representative) as required by this Contract. The certificates for each insurance policy are to be signed by a person authorized by that insurer to bind coverage on its behalf.

    All certificates and any required endorsements are to be received and approved by the Principal Representative before work commences. Each insurance policy required by this Contract must be in effect at or prior to commencement of work under this Contract and remain in effect for the duration of the project. Failure to maintain the insurance policies as required by this Contract or to provide evidence of renewal is a material breach of contract.

5. Upon request by the Principal Representative, Contractor must provide a copy of the actual insurance policy effecting coverage(s) required by the contract.

6. The Contractor’s insurance coverage shall be primary insurance and non-contributory with respect to all other available resources.

7. The Contractor shall advise the Principal Representative in the event any general aggregate or other aggregate limits are reduced below the required per occurrence limit. At their own expense, the
Contractor will reinstate the aggregate limits to comply with the minimum requirements and shall furnish to the Principal Representative a new certificate of insurance showing such coverage is in force.

8. Provide a minimum of thirty (30) days advance written notice to the Principal Representative for cancellation, non-renewal, or material changes to policies required under the Contract (45 days for builders’ risk coverage).


Failure of the Contractor to fully comply with these requirements during the term of the Contract may be considered a material breach of contract and may be cause for immediate termination of the Contract at the option of the Principal Representative. The Principal Representative reserves the right to negotiate additional specific insurance requirements at the time of the contract award.

Subcontractors
Contractor’s certificate(s) shall include all subcontractors as additional insureds under its policies or subcontractors shall maintain separate insurance as determined by the Contractor, however, subcontractor’s limits of liability shall not be less than $1,000,000 per occurrence / $2,000,000 aggregate.

Non-Waiver
The parties hereto understand and agree that The Principal Representative is relying on, and does not waive or intend to waive by any provision of this Contract, the monetary limitations or any other rights, immunities, and protections provided by the Colorado Governmental Immunity Act, et seq., as from time to time amended, or otherwise available to the Principal Representative or its officers, employees, agents, and volunteers.

Mutual Cooperation
The Principal Representative and Contractor shall cooperate with each other in the collection of any insurance proceeds which may be payable in the event of any loss, including the execution and delivery of any proof of loss or other actions required to effect recovery.

(Revised 7-21-11)

ARTICLE 41. COMPLETION, FINAL INSPECTION, ACCEPTANCE AND SETTLEMENT – Add the following

Contractor will be required to complete items on University of Colorado Denver │ Anschutz Medical Campus Supplemental Building / Project Acceptance List and attend walk-thrus and meetings necessary to complete the list, working through the university Project Manager (use University of Colorado Denver │ Anschutz Medical Campus Supplemental / Project Acceptance List).

ARTICLE 52. SPECIAL PROVISIONS -Add the following:

M: UNIVERSITY OF COLORADO ANSCHUTZ MEDICAL CAMPUS POLICY ON SEXUAL HARASSMENT

1) The Contractor shall vigorously pursue to the greatest extent possible, adherence to the University of Colorado Denver Policy on Sexual Harassment and also require all employees, and employees of all subcontractors of any kind, working on this project to adhere to this Policy.

2) Statement of Policy: It is the policy of the University of Colorado Denver to maintain the community as a place of work, study, and residence free of sexual harassment or exploitation of students, faculty, staff, and administrators. Sexual harassment is prohibited on campus and in university programs. The university is committed to taking appropriate
action against any of its officials, employees or students who violate the policy prohibiting sexual harassment.

3) Definition of Sexual Harassment: For purposes of this Policy, sexual harassment is defined as conduct which is unwelcome and consists of:

1. sexual advances; 2. requests for sexual favors; or 3. other verbal or physical conduct of a sexual nature when submission to such conduct is made either explicitly or implicitly a term or condition of an individual's employment or academic decisions affecting the individual; or when such conduct has the purpose or effect, of unreasonably interfering with an individual's work or academic performance by creating an intimidating, hostile, or offensive working or educational environment.

Conduct prohibited under this policy may occur between persons of the same sex or of different sexes and may manifest itself in different ways. For example, sexual harassment may be as undisguised as a direct solicitation of sexual favors, or arise from behavior which has the effect of creating an intimidating, hostile, or offensive educational or working environment. In this regard, the following types of acts, if pervasive and continuous, are more likely than not to be considered sexual harassment: unwelcome physical contact, sexual remarks about a person's clothing, body, or sexual relations, conversation of a sexual nature or similar jokes and stories, and the display of sexually explicit materials in the workplace or their use in the classroom without defensible educational purpose.

4) Consequence of Sexual Offenses: The university may require the Contractor to remove from university property any individual or individuals who violate the policy prohibiting sexual harassment.
APPENDIX A

Tax Information:

1. Tax Exempt Status of University of Colorado, dated November 4, 2009
2. City of Aurora Sales and Use Tax Exemption, dated March 12, 2001
3. City of County of Denver Tax Confirming Exemption Status, dated November 5, 1999
5. Colorado Department of Revenue - Contractor Application for Exemption Certification
NEW AUTOMATED SERVICES FOR AND ABOUT BUSINESSES

The Colorado Department of Revenue Sales Tax Information System provides the following automated services:

* Colorado Sales Tax Rates - find specific city, county and special district rates.
* Verification of Sales Tax License Exemption Numbers - determine whether a Colorado sales tax license or exemption certificate is valid.
* Tax Rates by Account Number - find sales tax rates and locations for specific sales tax accounts.

These services make it possible for taxpayers to help themselves to information 24 hours a day - without requiring the assistance of a customer service representative. In this way, more complicated or confidential tax information inquiries can be reserved for speaking to a live agent.

Listen and look for these services on the department's business tax information phone line at 303-238-FAST (3278) for specific account information, 303-238-SERV (7378) for general information or the DOR Web site at www.taxcolorado.com

Web users can try the new system online at www.taxview.state.co.us We are interested in your comments about the system. You can send us an e-mail with your comments through our Department of Revenue Web site.
SALES TAX EXEMPTION CERTIFICATE
MULTI-JURISDICTION

Name of Firm (Buyer)           Address
Regents of University of Colorado
Street Address or Post Office Box Number: 1800 Grant Street, Suite 600
City: Denver     State: CO    ZIP Code: 80203

☐ WHOLESALE  ☐ RETAILER  ☐ MANUFACTURER  ☐ LESSOR (See sale as revenue side)  ☐ CHARITABLE OR RELIGIOUS

☐ POLITICAL SUBDIVISION OR GOVERNMENTAL AGENCY  ☐ OTHER (Specify)

1) The firm is registered with the below listed states and cities within which your firm would deliver purchases to us which are for resale or lease by us in the normal course of our business which is ________________ or ________________.

2) That such purchases are exempt from payment of sales or use tax in such states and cities because our buyer is: ☐ CHARITABLE OR RELIGIOUS

☐ POLITICAL SUBDIVISION OR GOVERNMENTAL AGENCY  ☐ OTHERWISE EXEMPT BY STATUTE (SPECIFY)

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If the list of states and cities is more than six (6), attach a list to this certificate.

I further certify that if any property so purchased is used or consumed by the firm as to make it subject to a Sales or Use Tax we will pay the tax due directly to the proper taxing authority when state law so provides or inform the seller for added tax billing. This certificate shall be part of each order which we may hereafter give to you, unless otherwise specified, and shall be valid until cancelled by us in writing or revoked by the city or state.

General description of products to be purchased from the seller

Under penalties of perjury, I swear or affirm that the information on this form is true and correct as to every material matter.

Authorized Signature (Owner, Partner or Corporate Officer)  Title: Associate Vice President and University Controller

Date: 7/25/2008
March 12, 2001

Wayne F. Henderson  
Vice Chancellor for Administration and Finance  
University of Colorado Health Sciences Center  
Fitzsimons, Building 500, Room C1003  
P.O. Box 6508  
Aurora, Colorado 80045-0508

RE: Letter of Commitment

Dear Mr. Henderson:

I am in receipt of your letter dated February 27, 2001, requesting that I issue a letter of commitment to the University of Colorado Health Sciences Center (“UCHSC”) pursuant to City Code Section 130-63(c). It is my understanding that UCHSC is part and parcel of the University of Colorado, a public institution of higher education of the State of Colorado. § 23-20-101, et seq., C.R.S. You have asked for some assurance that UCHSC is exempt from the payment of City sales and use tax, as well as the employer portion of the City occupational privilege tax.

City Code Section 130-157(1) exempts all sales of tangible personal property and taxable services to the various political subdivisions of this state from imposition of City sales tax. Identical exemptions exist in both the City Use Tax ordinance (City Code § 130-198(5)) and the City Employer Occupational Privilege Tax ordinance (City Code § 130-405(1)). Accordingly, UCHSC falls squarely within each of these three exemptions.

It should be noted, however, that these exemptions do not extend to the collection of City tax. For instance, UCHSC must collect, report, and remit City sales tax on any retail sale of tangible personal property or taxable services it makes to a non-exempt third party. City Code § 130-160. Likewise, UCHSC
must also collect, report, and remit the employee portion of the City occupational privilege tax for each person it employs within the City for any period of time within a calendar month sufficient to receive no less than $250.00 as compensation for such employment. **City Code § 130-464.**

With respect to the deposit and ultimate payment of City use tax on construction materials, it is the longstanding policy of the City that the party who contracts for and directs and controls the construction of building improvements is liable for such tax. **See Fifteenth Street Investment Co. v. People,** 102 Colo. 571, 81 P.2d 764 (1938). Under the circumstances described in your request, it is UCHSC, and not its contractors, upon whom sole liability for the payment of City use tax would rest. Because UCHSC is an exempt entity, no use tax is due and owing on the purchase and subsequent use of construction materials for the development of UCHSC's property at the Fitzsimons site.

With regard to your additional requests, the City has no objection if UCHSC's contractors wish to use this letter to present to City building officials and third-party retailers as evidence of UCHSC's tax exemption. As for any future revocation of this letter, unless the status of UCHSC as a political subdivision changes, the various City tax exemptions which UCHSC is entitled to claim cannot be lawfully repealed without the prior approval of the City's voters. **See Colo. Const. Art. X, § 20(4)(a).** Therefore, the City believes UCHSC will be adequately informed in the event that the City decides to seek approval for any change in its tax laws that would impact UCHSC's tax-exempt status.

Very truly yours,

John Gross
Director of Finance
November 5, 1999

University of Colorado Procurement Service Center
Pitrismons Building 500 Rm. B4325
Mail Stop P 719
P.O. Box 6508
Aurora, CO 80045

Ladies/Gentlemen:

The University of Colorado Procurement Service Center is exempt from the Denver sales tax per Sec. 53-26 (1) of the City Retail Sales Tax Article:

Sec. 53-26(1) Exemptions.

There shall be exempt from taxation under the provisions of this Article the following:
(1) All sales to the United States Government, to the State, its departments and institutions and the political subdivisions thereof, only when purchased in their governmental capacities.

To qualify for the exemption, purchases must be billed direct to the organization, and payment made from funds of the organization.

The exemption does not extend to construction contractors who may perform contracts for you; they are the consumer of all property purchased and used in the performance or contracts for others. Nor does the exemption apply to purchases by employees or members for their own personal use.

You may reproduce this letter to furnish to suppliers as needed.

Sincerely,

Scott Sprague, Audit Manager
Tax Compliance/Audit Section
(303) 640-3484
Michael J. Barden  
University of Colorado at Denver and Health Sciences Center (UCDHSC) 
Building 500, Mall Stop F418 
P.O. Box 6508 
Aurora CO 80045

April 7, 2006

Dear Mr. Barden:

This is in response to your letter of March 1, 2006, to Bruce Nelson of the Department of Revenue regarding sales tax exemption from county and special district sales taxes for UCDHSC construction projects at the Fitzsimons campus. Mr. Nelson has left the Department, so I am responding to your inquiry.

In regards to Adams County sales and use tax, the sales tax is collected by the Department of Revenue, not the city of Aurora. Use tax on building materials is collected by the county when issuing building permits. Under 29-2-105(d), 39-26-708(1)(a) and 39-26-708(2)(a), C.R.S., UCDHSC and its contractors and sub-contractors are exempt from county sales and use tax on construction and building materials for State/UCDHSC owned real property.

In regards to special district sales and use taxes, UCDHSC and its contractors and sub-contractors are exempt from sales and use tax pursuant to the exemptions granted in 39-26-708(1)(a) and 39-26-708(2)(a), C.R.S., for the Regional Transportation District under 32-9-119(2)(c)(II), C.R.S., for the Scientific and Cultural District under 32-13-107(2), C.R.S., and for the Metropolitan Football Stadium District under 32-15-110(2)(a), C.R.S.

Additionally, for construction projects in the City and County of Denver, UCDHSC and its contractors and sub-contractors are exempt from the aforementioned special district sales and use taxes, as well as state sales and use tax.

Should you have additional questions regarding these matters, feel free to contact me.

Respectfully,

Steve Asbell  
Taxpayer Service Policy Group  
Colorado Dept of Revenue  
Ph: 303.866.3889  email: sasbell@spike.dor.state.co.us
CONTRACTOR APPLICATION FOR EXEMPTION CERTIFICATE
Pursuant to Statute
Section 39-26.708(1)(a)(XIX)

The exemption certificate for which you are applying must be used only for the purpose of purchasing construction and building materials for the exempt project described below. This exemption does not include or apply to the purchase or rental of equipment, supplies, and materials which are purchased, rented, or consumed by the contractor and which do not become a part of the structure, highway, road, street, or other public works owned and used by the exempt organization.

Any unauthorized use of the exemption certificate will result in revocation of your exemption certificate and other penalties provided by law.

A separate certificate is required for each contract.

Subcontractors will not be issued Certificates of Exemption by the Department of Revenue. It is the responsibility of the prime contractor to issue certificates to each of the subcontractors. (See reverse side.)

SEND COMPLETED FORMS TO: COLORADO DEPARTMENT OF REVENUE, DENVER, CO 80261

FAILURE TO ACCURATELY COMPLETE ALL BOXES WILL CAUSE THE APPLICATION TO BE DENIED.

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CONTRACTOR INFORMATION

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<tr>
<td>Fax number:</td>
<td>Business telephone number:</td>
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EXEMPTION INFORMATION

Copies of contract or agreement pages, identifying the contracting parties, bid amount, type of work, and signatures of contracting parties MUST be attached.

Name of exempt organization (as shown on contract): Exempt organization's number: 98 -

Address of exempt organization (City, State, Zip): 

Principal contact at exempt organization: Principal contact's telephone number: 

Physical location of project site (give actual address when applicable and Cities and/or County (ies) where project is located) 

Scheduled Month Day Year construction start date: Estimated Month Day Year completion date:
Special Notice
Contractors who have completed this application in the past, please note the following changes in procedure:
The Department will no longer issue individual Certificates of exemption to subcontractors. Only prime contractors will receive a Contractor's Exemption Certificate on exempt projects.
Upon receipt of the Certificate, the prime contractor should make a copy for each subcontractor involved in the project and complete it by filling in the subcontractor's name and address and signing it. The original Certificate should always be retained by the prime contractor. Copies of all Certificates that the prime contractor issued to subcontractors should be kept at the prime contractor's place of business for a minimum of three years and be available for inspection in the event of an audit.
Once an 89# has been assigned to you, please use the next five numbers following it for any applications submitted for future projects. This should be your permanent number. For instance, if you were assigned 8912345-0001, every application submitted thereafter should contain 89-12345 on the application. The succeeding numbers will be issued by the Department of Revenue. DO NOT enter what you believe to be the next in sequence as this may delay processing of your application.

I declare under penalty of perjury in the second degree that the statements made in this application are true and complete to the best of my knowledge.

<table>
<thead>
<tr>
<th>Signature of the business owner, partner or corporate officer:</th>
<th>Title of corporate officer:</th>
<th>Date:</th>
</tr>
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DO NOT WRITE BELOW THIS LINE