



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation

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July 27, 2009

Mr. E. Kim Huber
Director of Accounting/Controller
University of Colorado/Denver
Campus Box A005/129
Denver, CO 80217-3364

Dear Mr. Huber:

This is in response to your recent transmission of revision #1 to the University of Colorado Denver's approved Disclosure Statement (CASB Form DS-2). We have reviewed the changes and compared them to the approved DS-2. Based on our review, we have determined that the University's Disclosure Statement continues to adequately disclose the cost accounting practices required to be disclosed by CASB's rules, regulations, and standards, and that those practices are compliant with applicable Federal cost accounting principles.

Should you have any questions, please contact Jay Mervis of my staff on (202) 260-2381.

Sincerely,

A handwritten signature in black ink that reads "Darryl W. Mayes".

Darryl W. Mayes
National Director
Division of Cost Allocation