

May 31, 2011

Rockley Family Foundation, Inc. PO Box 260818 Lakewood, CO 80226

Dear Rockley Family Foundation, Inc.:

The University of Colorado thanks you for your generous financial support. As you have directed, this gift will benefit the College of Music at the University of Colorado Boulder.

The University of Colorado has received from Rockley Family Foundation, Inc. a charitable donation in the amount of \$5,000.00 (Five Thousand Dollars and no Cents), check #6778 dated 5/17/11.

The University of Colorado has not provided any goods or services in consideration, in whole or in part, for the contribution.

Sincerely,

Rick Todd

Assistant to the Treasurer

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The University of Colorado is a state institution. It exists by virtue of authority granted it under the Constitution of the State of Colorado. The University, therefore, is exempt from Federal taxes, not because it is an educational institution, but because it is a branch of the State Government as defined in the Internal Revenue Service Code. No questions have ever been raised by the Internal Revenue Service with reference to the University's exemption from Federal taxes. The legal name of the University of Colorado is the "Regents of the University of Colorado".

In compliance with IRS directives formulated because of the Tax Reform Act of 1969, the University has filed form 4653, in which it is assigned to the governmental unit category. The University has received a ruling from the Internal Revenue Service that it also qualifies as a Section 501 (c) (3) organization.