



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center
Financial Management Service
Division of Cost Allocation

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April 12, 2006

Mr. Jeffrey D. Parker
Associate Vice-Chancellor for Finance & Administration
University of Colorado at Denver and Health Sciences Center
Lawrence Street Center, Room LW-915
P.O. Box 173364, Mail Stop A005/129
Denver, CO 80217-3364

Dear Mr. Parker:

This is in response to your letter dated February 23, 2006 which transmitted the revised Cost Accounting Standards Board (CASB) Disclosure Statement (DS-2) for the University of Colorado at Denver and Health Sciences Center. As the Administrative Contracting Officer (ACO), I am required to determine the adequacy and compliance of the DS-2. Based on the results of the Defense Contract Audit Agency's Report Numbers 3121-2006J19100002 and 3121-2006J19100003 on the Adequacy and Compliance of the University's disclosure statement, we have determined that your DS-2 adequately discloses 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 at (202) 260-2381.

Sincerely,

Paul Nacon

National Director
Division of Cost Allocation