



Department of the Treasury
Internal Revenue Service

P.O. Box 2508
Cincinnati OH 45201

In reply refer to: 0248303541
July 18, 2008 LTR 4168C E0
23-7243950 000000 00 000
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BODC: TE

FRIENDS OF THE COLORADO TALKING
BOOK LIBRARY
180 SHERIDAN BLVD
DENVER CO 80226-8101804

Employer Identification Number: 23-7243950
Person to Contact: Dee Anna Jarmon
Toll Free Telephone Number: 1-877-829-5500

Dear Taxpayer:

This is in response to your request of July 09, 2008, regarding your tax-exempt status.

Our records indicate that a determination letter was issued in April 1973, that recognized you as exempt from Federal income tax, and discloses that you are currently exempt under section 501(c)(3) of the Internal Revenue Code.

Our records also indicate you are not a private foundation within the meaning of section 509(a) of the Code because you are described in section(s) 509(a)(1) and 170(b)(1)(A)(v).

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible for Federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.

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

Sincerely yours,

Michele M. Sullivan, Oper. Mgr.
Accounts Management Operations I

501 (C) [3]

**INTERNAL REVENUE SERVICE
DISTRICT DIRECTOR**

**DEPARTMENT OF THE TREASURY
1100 Commerce St., Dallas, TX 75242**

Person to Contact:
EP/EO Correspondence Examiner

FRIENDS OF THE COLORADO
LIBRARY FOR THE BLIND AND
PHYSICALLY HANDICAPPED
180 SHERIDAN BLVD
DENVER, CO 80226

Telephone Number:
(214) 767-6514

Refer Reply to:
EP/EO:SPB:4950DAL

Date: 11-5-91

EIN:23-7243950

Dear Sir or Madam:

Our records show that FRIENDS OF THE COLORADO LIBRARY FOR THE BLIND & PHYSICALLY HANDICAPPED. is exempt from Federal Income Tax Under section 501(c)(3) of the Internal Revenue Code. This exemption was granted APRIL, 1974 and remains in full force and effect. Contributions to your organization are deductible in the manner and to the extent provided by section 170 of the Code.

We have classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Internal Revenue Code because you are an organization described in section 170(b)(1)(A)(vi).

If we may be of further assistance, please contact the person whose name and telephone number are shown above.

Sincerely yours,



EP/EO Correspondence Examiner Vivian Randle



**STATE OF COLORADO
DEPARTMENT OF
STATE
CERTIFICATE**

I, NATALIE MEYER, Secretary of State of the State of Colorado hereby certify that the prerequisites for the issuance of this certificate have been fulfilled in compliance with law and are found to conform to law.

Accordingly, the undersigned, by virtue of the authority vested in me by law, hereby issues A CERTIFICATE OF

AMENDMENT TO FRIENDS OF THE COLORADO TALKING BOOK LIBRARY, INC., A NONPROFIT CORPORATION FORMERLY KNOWN AS FRIENDS OF THE COLORADO LIBRARY FOR THE BLIND AND PHYSICALLY HANDICAPPED, INC.

Dated: NOVEMBER 23, 1992

SECRETARY OF STATE