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Short Form Return of Organization Exempt From Income Tax

Form **990-EZ**

Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)

▶ Sponsoring organizations of donor advised funds, organizations that operate one or more hospital facilities, and certain controlling organizations as defined in section 512(b)(13) must file Form 990. All other organizations with gross receipts less than $200,000 and total assets less than $500,000 at the end of the year may use this form

▶ The organization may have to use a copy of this return to satisfy state reporting requirements

OMB No 1545-1150

2010

Open to Public Inspection

A For the 2010 calendar year, or tax year beginning SEP 1, 2010 and ending AUG 31, 2011

B Check if applicable
- ☐ Address change
- ☐ Name change
- ☐ Initial return
- ☐ Terminated
- ☐ Amended return
- ☐ Application pending

C Name of organization
ROCKY MOUNTAIN CHAPTER OF THE RISK INSURANCE MANAGEMENT SOCIETY, INC.

Number and street (or P.O. box, if mail is not delivered to street address) Room/suite
~~4231 PROMENADE Cir~~ 191 University Blvd. 825

City or town, state or country, and ZIP + 4
~~LOVELAND, CO 80537~~ Denver CO 80206

D Employer identification number
84-1364255

E Telephone number
(303)795-6394

F Group Exemption Number ▶

G Accounting Method. ☐ Cash ☒ Accrual Other (specify) ▶

H Check ▶ ☒ if the organization is not required to attach Schedule B (Form 990, 990-EZ, or 990-PF).

I Website: ▶ WWW.ROCKYMOUNTAIN.RIMS.COM

J Tax-exempt status (check only one) — ☐ 501(c)(3) ☒ 501(c)(6) ◀(insert no.) ☐ 4947(a)(1) or ☐ 527

K Check ▶ ☐ if the organization is not a section 509(a)(3) supporting organization and its gross receipts are normally not more than $50,000. A Form 990-EZ or Form 990 return is not required though Form 990-N (e-postcard) may be required (see instructions). But if the organization chooses to file a return, be sure to file a complete return.

L Add lines 5b, 6c, and 7b, to line 9 to determine gross receipts. If gross receipts are $200,000 or more, or if total assets (Part II, line 25, column (B) below) are $500,000 or more, file Form 990 instead of Form 990-EZ ▶ $ 88,448.

Part I Revenue, Expenses, and Changes in Net Assets or Fund Balances (see the instructions for Part I.)

Check if the organization used Schedule O to respond to any question in this Part I ☒

Revenue	1	Contributions, gifts, grants, and similar amounts received		1	1,500.
	2	Program service revenue including government fees and contracts		2	12,316.
	3	Membership dues and assessments		3	14,290.
	4	Investment income SEE SCHEDULE O		4	2.
	5a	Gross amount from sale of assets other than inventory	5a		
	b	Less: cost or other basis and sales expenses	5b		
	c	Gain or (loss) from sale of assets other than inventory (Subtract line 5b from line 5a)		5c	
	6	Gaming and fundraising events			
	a	Gross income from gaming (attach Schedule G if greater than $15,000)	6a		
	b	Gross income from fundraising events (not including $ _____ of contributions from fundraising events reported on line 1) (attach Schedule G if the sum of such gross income and contributions exceeds $15,000)	6b 60,340.		
	c	Less: direct expenses from gaming and fundraising events	6c 28,086.		
	d	Net income or (loss) from gaming and fundraising events (add lines 6a and 6b and subtract line 6c)		6d	32,254.
	7a	Gross sales of inventory, less returns and allowances	7a		
	b	Less: cost of goods sold	7b		
	c	Gross profit or (loss) from sales of inventory (Subtract line 7b from line 7a)		7c	
	8	Other revenue (describe in Schedule O)		8	
	9	Total revenue. Add lines 1, 2, 3, 4, 5c, 6d, 7c, and 8		9	60,362.
Expenses	10	Grants and similar amounts paid (list in Schedule O)		10	1,330.
	11	Benefits paid to or for members		11	31,759.
	12	Salaries, other compensation, and employee benefits		12	
	13	Professional fees and other payments to independent contractors		13	10.
	14	Occupancy, rent, utilities, and maintenance		14	560.
	15	Printing, publications, postage, and shipping		15	
	16	Other expenses (describe in Schedule O) SEE SCHEDULE O		16	6,666.
	17	Total expenses. Add lines 10 through 16		17	40,325.
Net Assets	18	Excess or (deficit) for the year (Subtract line 17 from line 9)		18	20,037.
	19	Net assets or fund balances at beginning of year (from line 27, column (A)) (must agree with end-of-year figure reported on prior year's return)		19	43,878.
	20	Other changes in net assets or fund balances (explain in Schedule O)		20	0.
	21	Net assets or fund balances at end of year. Combine lines 18 through 20		21	63,915.

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LHA For Paperwork Reduction Act Notice, see the separate instructions. Form **990-EZ** (2010)

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Part II Balance Sheets. (see the instructions for Part II)

Check if the organization used Schedule O to respond to any question in this Part II ☐

		(A) Beginning of year		(B) End of year
22	Cash, savings, and investments	43,878.	22	63,915.
23	Land and buildings		23	
24	Other assets (describe in Schedule O)		24	
25	Total assets	43,878.	25	63,915.
26	Total liabilities (describe in Schedule O)	0.	26	0.
27	Net assets or fund balances (line 27 of column (B) must agree with line 21)	43,878.	27	63,915.

Part III Statement of Program Service Accomplishments (see the instructions for Part III.)

Check if the organization used Schedule O to respond to any question in this Part III ☒

What is the organization's primary exempt purpose? SEE SCHEDULE O

Describe what was achieved in carrying out the organization's exempt purposes. In a clear and concise manner, describe the services provided, the number of persons benefited, and other relevant information for each program title

Expenses (Required for section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts; optional for others.)

28 THE ORGANIZATION PROVIDES MONTHLY MEETINGS WITH GUEST SPEAKERS WHO SPEAK ON AREAS OF CURRENT INTEREST IN THE FIELD OF INSURANCE AND RISK MANAGEMENT.

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 28a

29 THE ORGANIZATION HOLDS AN EDUCATION DAY EVENT.

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 29a

30 THE ORGANIZATION PURCHASES SAFETY EQUIPMENT FOR CHARITY

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 30a

31 Other program services (describe in Schedule O)

(Grants $) If this amount includes foreign grants, check here ▶ ☐ 31a

32 Total program service expenses (add lines 28a through 31a) ▶ 32

Part IV List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (see the instructions for Part IV)

Check if the organization used Schedule O to respond to any question in this Part IV ☒

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
MICHAEL GRACE, 370 17TH ST SUITE 5300, DENVER, CO 80202	PAST PRESIDENT 2.00	0.	0.	0.
SHERRY ALLNUTT, 555 ZANG STREET SUITE 300, LAKEWOOD, CO 80228	PRESIDENT 2.00	0.	0.	0.
MATT FRIEND, 6312 S FIDDLERS GREEN CIRCLE SUITE 20, GREENWOOD VILLAGE,	SECRETARY 2.00	0.	0.	0.
SCOTT COLLINS 717 YOSEMITE ST., DENVER, CO 80230	VICE PRESIDENT 2.00	0.	0.	0.
JENNIFER OWENS, 5755 MARK DABLING BOULEVARD SUITE 350, COLORADO	DIRECTOR 1.00	0.	0.	0.
LESLYE DIENER, 9100 E PANORAMA DR. SUITE 300, ENGELWOOD, CO 80112	DIRECTOR 1.00	0.	0.	0.
CRAIG SMITH, 6300 DIAGONAL HIGHWAY MS 02J, BOULDER, CO 80301	DIRECTOR 1.00	0.	0.	0.
PHIL KERSEY, 4850 S YOSEMITE ST, ENGELWOOD, CO 80111	DIRECTOR 1.00	0.	0.	0.
CARTER BOARDMAN 2450 S PEORIA ST, AURORA, CO	DIRECTOR 1.00	0.	0.	0.
STEVE LEVINE, ONE OLYMPIC PLAZA, COLORADO SPRINGS, CO 80909	DIRECTOR 1.00	0.	0.	0.
NAHUA MAUNAKEA, 15 INVERNESS WAY EAST, ENGELWOOD, CO 80112	TREASURER 2.00	0.	0.	0.
RENEE MOSLEY, 9200 E. PANORAMA CIRCLE SUITE 400, ENGELWOOD, CO	DIRECTOR 1.00	0.	0.	0.

Part V Other Information (Note the statement requirements in the instructions for Part V.)

Check if the organization used Schedule O to respond to any question in this Part V X

			Yes	No
33	Did the organization engage in any activity not previously reported to the IRS? If "Yes," provide a detailed description of each activity in Schedule O	33		X
34	Were any significant changes made to the organizing or governing documents? If "Yes," attach a conformed copy of the amended documents if they reflect a change to the organization's name. Otherwise, explain the change on Schedule O (see instructions)	34		X
35	If the organization had income from business activities, such as those reported on lines 2, 6a, and 7a (among others), but not reported on Form 990-T, explain in Schedule O why the organization did not report the income on Form 990-T.			
a	Did the organization have unrelated business gross income of $1,000 or more or was it a section 501(c)(4), 501(c)(5), or 501(c)(6) organization subject to section 6033(e) notice, reporting, and proxy tax requirements?	35a		X
b	If "Yes," has it filed a tax return on Form 990-T for this year?	35b	N/A	
36	Did the organization undergo a liquidation, dissolution, termination, or significant disposition of net assets during the year? If "Yes," complete applicable parts of Schedule N	36		X
37a	Enter amount of political expenditures, direct or indirect, as described in the instructions. ▶ 37a 0.			
b	Did the organization file Form 1120-POL for this year?	37b		X
38a	Did the organization borrow from, or make any loans to, any officer, director, trustee, or key employee or were any such loans made in a prior year and still outstanding at the end of the tax year covered by this return?	38a		X
b	If "Yes," complete Schedule L, Part II and enter the total amount involved 38b N/A			
39	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on line 9 39a N/A			
b	*Gross receipts, included on line 9, for public use of club facilities* 39b N/A			
40a	Section 501(c)(3) organizations Enter amount of tax imposed on the organization during the year under: section 4911 ▶ N/A ; section 4912 ▶ N/A ; section 4955 ▶ N/A			
b	Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in any section 4958 excess benefit transaction during the year, or did it engage in an excess benefit transaction in a prior year, that has not been reported on any of its prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I	40b	N/A	
c	Section 501(c)(3) and 501(c)(4) organizations Enter amount of tax imposed on organization managers or disqualified persons during the year under sections 4912, 4955, and 4958 ▶ N/A			
d	Section 501(c)(3) and 501(c)(4) organizations. Enter amount of tax on line 40c reimbursed by the organization ▶ N/A			
e	All organizations. At any time during the tax year, was the organization a party to a prohibited tax shelter transaction? If "Yes," complete Form 8886-T	40e		X
41	List the states with which a copy of this return is filed. ▶ NONE			
42a	The organization's books are in care of ▶ MATT FRIEND Telephone no. ▶ 303.846.6072 Located at ▶ 6312 S FIDDLER'S GREEN CIRCLE, GREENWOOD VILLAGE ZIP + 4 ▶ 80111			
b	At any time during the calendar year, did the organization have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? If "Yes," enter the name of the foreign country ▶ See the instructions for exceptions and filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.	42b		X
c	At any time during the calendar year, did the organization maintain an office outside of the U.S.? If "Yes," enter the name of the foreign country: ▶	42c		X
43	Section 4947(a)(1) nonexempt charitable trusts filing Form 990-EZ in lieu of Form 1041 - Check here ▶ ☐ and enter the amount of tax-exempt interest received or accrued during the tax year ▶ 43 N/A			

			Yes	No
44a	Did the organization maintain any donor advised funds during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44a		X
b	Did the organization operate one or more hospital facilities during the year? If "Yes," Form 990 must be completed instead of Form 990-EZ	44b		X
c	Did the organization receive any payments for indoor tanning services during the year?	44c		X
d	If "Yes" to line 44c, has the organization filed a Form 720 to report these payments? *If "No," provide an explanation in Schedule O*	44d		

			Yes	No
45	Is any related organization a controlled entity of the organization within the meaning of section 512(b)(13)?	45		X
a	Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," Form 990 and Schedule R may need to be completed instead of Form 990-EZ	45a		X
46	Did the organization engage, directly or indirectly, in political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I	46		X

Part VI **Section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts only.** All section 501(c)(3) organizations and section 4947(a)(1) nonexempt charitable trusts must answer questions 47-49b and 52, and complete the tables for lines 50 and 51

Check if the organization used Schedule O to respond to any question in this Part VI ☐

			Yes	No
47	Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II	47		
48	Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E	48		
49a	Did the organization make any transfers to an exempt non-charitable related organization?	49a		
b	If "Yes," was the related organization a section 527 organization?	49b		

50 Complete this table for the organization's five highest compensated employees (other than officers, directors, trustees and key employees) who each received more than $100,000 of compensation from the organization. If there is none, enter "None."

(a) Name and address of each employee paid more than $100,000	(b) Title and average hours per week devoted to position	(c) Compensation	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
N/A				

f Total number of other employees paid over $100,000 ▶

51 Complete this table for the organization's five highest compensated independent contractors who each received more than $100,000 of compensation from the organization. If there is none, enter "None." N/A

(a) Name and address of each independent contractor paid more than $100,000	(b) Type of service	(c) Compensation

d Total number of other independent contractors each receiving over $100,000 ▶

52 Did the organization complete Schedule A? **Note:** All section 501(c)(3) organizations and 4947(a)(1) nonexempt charitable trusts must attach a completed Schedule A ▶ ☐ Yes ☐ No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge

Sign Here

▶ C. Nahua Maunakea 9/8/14
Signature of officer Date

CIS IMAGE "DO NOT CORRESPOND FOR SIGNATURE"

▶ NAHUA MAUNAKEA, PRESIDENT
Type or print name and title

Paid Preparer Use Only	Print/Type preparer's name	Preparer's signature	Date	Check ☐ if self-employed	PTIN
	V. E. SHOUP, CPA	V E Shoup CPA	11-11-13		
	Firm's name ▶ CLIFTONLARSONALLEN LLP			Firm's EIN ▶	
	Firm's address ▶ 370 INTERLOCKEN BLVD., SUITE 500 BROOMFIELD, CO 80021			Phone no. 303-466-8822	

May the IRS discuss this return with the preparer shown above? See instructions ▶ ☒ Yes ☐ No

SCHEDULE G
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information Regarding Fundraising or Gaming Activities

Complete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the organization entered more than $15,000 on Form 990-EZ, line 6a.
▶ Attach to Form 990 or Form 990-EZ ▶ See separate instructions.

OMB No 1545-0047

2010

Open To Public Inspection

Name of the organization: ROCKY MOUNTAIN CHAPTER OF THE RISK INSURANCE MANAGEMENT SOCIETY, INC.

Employer identification number: 84-1364255

Part I **Fundraising Activities.** Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.

1 Indicate whether the organization raised funds through any of the following activities Check all that apply.

a ☐ Mail solicitations
b ☐ Internet and email solicitations
c ☐ Phone solicitations
d ☐ In person solicitations
e ☐ Solicitation of non-government grants
f ☐ Solicitation of government grants
g ☐ Special fundraising events

2 a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? ☐ Yes ☐ No

b If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least $5,000 by the organization.

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions? Yes	(iii) No	(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col. (i)	(vi) Amount paid to (or retained by) organization
Total ▶						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing.

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than $15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b List events with gross receipts greater than $5,000

		(a) Event #1 GOLF TOURNAMENT (event type)	(b) Event #2 (event type)	(c) Other events NONE (total number)	(d) Total events (add col. (a) through col (c))
Revenue	1 Gross receipts	60,340.			60,340.
	2 Less: Charitable contributions				
	3 Gross income (line 1 minus line 2)	60,340.			60,340.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses	28,086.			28,086.
	10 Direct expense summary. Add lines 4 through 9 in column (d) ▶				(28,086.)
	11 Net income summary Combine line 3, column (d), and line 10 ▶				32,254.

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than $15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col. (c))
Revenue	1 Gross revenue				
Direct Expenses	2 Cash prizes				
	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	☐ Yes ____ % ☐ No	
	7 Direct expense summary. Add lines 2 through 5 in column (d) ▶				( )
	8 Net gaming income summary Combine line 1, column d, and line 7 ▶				

9 Enter the state(s) in which the organization operates gaming activities. _____

a Is the organization licensed to operate gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain _____

11 Does the organization operate gaming activities with nonmembers? ☐ Yes ☐ No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No

13 Indicate the percentage of gaming activity operated in.

a The organization's facility	13a	%
b An outside facility	13b	%

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records.

Name ▶ _____

Address ▶ _____

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ $ _____ and the amount of gaming revenue retained by the third party ▶ $ _____ .

c If "Yes," enter name and address of the third party

Name ▶ _____

Address ▶ _____

16 Gaming manager information.

Name ▶ _____

Gaming manager compensation ▶ $ _____

Description of services provided ▶ _____

☐ Director/officer ☐ Employee ☐ Independent contractor

17 Mandatory distributions.

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ $

Part IV **Supplemental Information.** Complete this part to provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also complete this part to provide any additional information (see instructions).

SCHEDULE O (Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2010

Open to Public Inspection

Name of the organization: ROCKY MOUNTAIN CHAPTER OF THE RISK INSURANCE MANAGEMENT SOCIETY, INC.

Employer identification number: 84-1364255

FORM 990-EZ, PART I, LINE 4, OTHER INVESTMENT INCOME:

DESCRIPTION OF PROPERTY:	AMOUNT:
INTEREST ON INVESTMENTS	2.

FORM 990-EZ, PART I, LINE 16, OTHER EXPENSES:

DESCRIPTION OF OTHER EXPENSES:	AMOUNT:
ADMINISTRATIVE FEES	483.
OFFICE EXPENSES	1,803.
TRAVEL	45.
BOARD MEETINGS	4,175.
MISC. EXPENSE	160.
TOTAL TO FORM 990-EZ, LINE 16	6,666.

FORM 990-EZ, PART III, PRIMARY EXEMPT PURPOSE - EDUCATIONAL AND PROFESSIONAL DEVELOPMENT

FORM 990-EZ, PART V, INFORMATION REGARDING PERSONAL BENEFIT CONTRACTS:

THE ORGANIZATION DID NOT, DURING THE YEAR, RECEIVE ANY FUNDS, DIRECTLY, OR INDIRECTLY, TO PAY PREMIUMS ON A PERSONAL BENEFIT CONTRACT.

THE ORGANIZATION, DID NOT, DURING THE YEAR, PAY ANY PREMIUMS, DIRECTLY, OR INDIRECTLY, ON A PERSONAL BENEFIT CONTRACT.

Name of the organization: ROCKY MOUNTAIN CHAPTER OF THE RISK INSURANCE MANAGEMENT SOCIETY, INC.

Employer identification number: 84-1364255

Part IV | List of Officers, Directors, Trustees, and Key Employees. List each one even if not compensated (see the instructions for Part IV)

(a) Name and address	(b) Title and average hours per week devoted to position	(c) Compensation (If not paid, enter -0-.)	(d) Contributions to employee benefit plans & deferred compensation	(e) Expense account and other allowances
GLORIA BROSIUS, 7951 E MAPLEWOOD AVE SUITE 225, GREENWOOD VILLAGE, CO	DIRECTOR 1.00	0.	0.	0.
ONDREA MATTHEWS, 16000 TABLE MOUNTAIN PARKWAY, GOLDEN, CO 80403	DIRECTOR 1.00	0.	0.	0.
PAUL BOATMAN, 390 INTERLOCKEN CRESCENT, BROOMFIELD, CO 80021	DIRECTOR 1.00	0.	0.	0.
TRACEY MCDONOUGH 5085 KALAMATH ST., DENVER, CO 80221	ADVISORY MEMBER 1.00	0.	0.	0.
ERIC MARSH, 8200 E. MAPLEWOOD AVENUE STE 100, GREENWOOD VILLAGE, CO 80111	ADVISORY MEMBER 1.00	0.	0.	0.