Summary: Helen G. Bonfils Foundation, Colorado; Non-Profit Organizations
May 09

Description:
Standard & Poor's Ratings Services assigned its 'A+' long-term rating, with a stable outlook, to Colorado Educational and Cultural Facilities Authority's series 2009 revenue bonds, issued for the Helen G. Bonfils Foundation (HGBF). At the same time, Standard & Poor's affirmed its 'A+' long-term rating on Denver City and County, Colo.'s series 1997 and 2002 revenue bonds outstanding, issued for the HGBF. Positive rating factors include our view of HGBF's: Moderate financial resources for the rating category, with cash and investments of $54.7 million as of fiscal 2008, equal to 9.9x operating expenses and 3.96x debt; Proven ability to adjust annual contributions to the Denver Center for the Performing Arts, with a $2.1 million contribution in fiscal 2008; and Decreasing...

Companies mentioned in this report are:
- Helen G. Bonfils Foundn
- Denver City & Cnty
- Colorado Educl & Cultural Facs Auth

Action: Affirmed
Action: New Rating
Action: Outlook: Stable

Standard and Poors RatingsXpress Credit Research provides in-depth coverage of international corporates, financial institutions, insurance companies, utilities, sovereigns and structured finance programs. RatingsXpress Credit Research lets users determine the credit rating of holdings and identify key factors underlying an issuer's creditworthiness, distinguishes the different risk exposures for new and existing deals, and provides an understanding of how their analysts interpret key regulatory, political and environmental events and their economic impact.

This product consists of a Summary Analysis: Bi-annual (at least). An abbreviated analysis containing Standard & Poor's issuer credit ratings as of the time the article was published. The analysis includes a rating rationale - the basis on which the rating was assigned - and an outlook section if the issuer is not on CreditWatch. Financial statistics are not included.

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