

Below is the letter from the IRS confirming that WUMBA is exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code.

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: SEP 21 2007

WISCONSIN - UPPER MICHIGAN BRIDGE  
ASSOCIATION INC  
10 WINDSWEPT WAY  
FITZBURG, WI 53719

Employer Identification Number:  
26-0290138  
DLN:  
17053243040017  
Contact Person:  
GAIL BOXER ID# 31294  
Contact Telephone Number:  
(877) 829-5500  
Accounting Period Ending:  
December 31  
Form 990 Required:  
Yes  
Effective Date of Exemption:  
May 23, 2007  
Contribution Deductibility:  
No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax-exempt status we have determined that you are exempt from Federal income tax under section 501(c)(4) of the Internal Revenue Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Please see enclosed Information for Organizations Exempt Under Sections Other Than 501(c)(3) for some helpful information about your responsibilities as an exempt organization.

Sincerely,



Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosure: Information for Organizations Exempt Under Sections Other Than 501(c)(3)