

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

Entered

DEPARTMENT OF THE TREASURY

Date:

NOV 16 2007

UWM RESEARCH FOUNDATION INC  
C/O MICHAEL P O'NEIL  
MICHAEL BEST & FRIEDRICH LLP  
100 EAST WISCONSIN AVENUE STE 3300  
MILWAUKEE, WI 53202-4108

Employer Identification Number:  
20-8297675

DLN:

17053095009037

Contact Person:

DALE T SCHABER

ID# 31175

Contact Telephone Number:

(877) 829-5500

Accounting Period Ending:

June 30

Public Charity Status:

509(a) (3)

Form 990 Required:

Yes

Effective Date of Exemption:

November 22, 2006

Contribution Deductibility:

Yes

Addendum Applies:

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)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

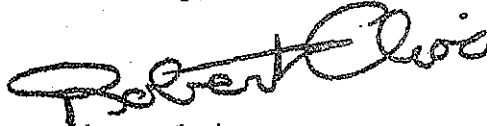
We have determined that you are a Type 1 supporting organization under section 509(a)(3). A Type 1 is operated, supervised, or controlled by, a Type 2 is supervised or controlled in connection with, and a Type 3 is operated in connection with one or more publicly supported organizations.

Letter 947 (DO/CG)

UWM RESEARCH FOUNDATION INC

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in dark ink, appearing to read "Robert Choi". The signature is stylized with a large, sweeping "R" and a cursive "Choi".

Robert Choi  
Director, Exempt Organizations  
Rulings and Agreements

Enclosures: Publication 4221-PC