

**M&I | Marshall & Ilsley Trust Company**

1000 North Water Street/Milwaukee, Wisconsin 53202-6629/Tel 414 287-8600

March 14, 2001

Mr. Ben Brancel  
Chairman of the Board and President  
Wisconsin United for Health Foundation, Inc.

Dear Mr. Brancel:

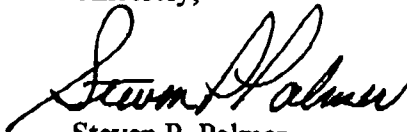
Thank you for considering Marshall & Ilsley Trust Company ("M&I") to serve as trustee of the Wisconsin United for Health Foundation, Inc. Voting Trust ("Trust"). We have reviewed the Voting Trust and Divestiture Agreement and are prepared to act as trustee with a \$1,000.00 set-up fee and a flat annual fee of \$4,000 per year.

Delivery charges and miscellaneous out of pocket charges will be charged as received. A charge of \$25 per check issued will also apply. Where circumstances require M&I to act in a capacity other than above, fees will be quoted upon request.

It is my understanding that all fees charged to the trust will be paid from the initial cash funding of \$500,000 which will be invested in the Marshall Money Market Fund. It is also our understanding that an additional deposit of \$1,500,000 will be made to the trust in January 2002 which also will be invested in the Marshall Money Market Fund.

Again, thank you for considering M&I in this matter. We look forward to working with you and ask that you contact me directly if you have questions or if I may be of service at (414) 287-7237.

Sincerely,



Steven P. Palmer  
Vice President

SPP/smw

cc: Joseph C. Branch  
Stephen E. Bablitch