

# Mader Tschacher Peterson & Co.

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Certified Public Accountants & Consultants

May 27, 2008

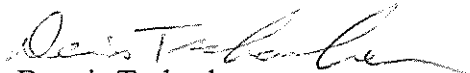
To the Board of Directors and  
Senior Management of the  
Wyoming Community Foundation

In planning and performing our audit of the financial statements of Wyoming Community Foundation for the year ended December 31, 2007, we considered its internal control in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on internal control.

We noted no matters involving internal control that we consider to be material weaknesses. In addition, we noted no matters that we consider necessary to be included in a management letter. Therefore, no such letters will be issued.

If you have any questions regarding this or any other matter, please contact us.

Sincerely,

  
Dennis Tschacher  
Mader Tschacher Peterson & Co.