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October 28, 2011

Village of Sister Bay
P. O. Box 769
Sister Bay, WI 54234

Re: Amendment of Tax Increment Finance District No. 1, Village of Sister Bay

Ladies and Gentlemen:

We have been retained by the Village of Sister Bay, Wisconsin, the "Village" to render an opinion in connection with the amendment of Tax Incremental Finance District No. 1, Village of Sister Bay (the "District"). We have examined the law and such certified proceedings and other papers as we have deemed necessary to render this opinion.

As to questions of fact material to our opinion, we have relied upon the certified proceedings and other certifications of public officials furnished to us without our undertaking to verify the same by independent investigation, including the following:

1. Proof of mailing of notice of public hearing to local government entities pursuant to Wis. Stats. Section 66.1105 (4) (h) 1.
2. Proof of publication of Class 2 notice of public hearing, pursuant to Wis. Stats. Section 66.1105 (4) (a).
3. Minutes of the Village Plan Commission meeting and public hearing held on October 17, 2011, pursuant to Wis. Stats. Section 66.1105 (4) (a).
4. Resolution of the Village Plan Commission of the Village of Sister Bay adopted on October 17, 2011, adopting the Amended Project Plan pursuant to Wis. Stats. Section 66.1105 (4) (f).
5. The Amended Project Plan as approved by the Board of Trustees of the Village of Sister Bay pursuant to Wis. Stats. Section 66.1105 (4) (f).

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Based upon the foregoing, we are of the opinion that, as of the date above, the Amended Project Plan is complete and complies with Section 66.1105 of the Wisconsin Statutes.

Sincerely,

PINKERT LAW FIRM LLP



Randall J. Nesbitt

RJN:hb

cc: Rich Heath, Bay-Lakes Regional Plan Commission (rheath@baylakerpc.org)
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