



September 26, 2018

Valu Tec, Inc.
6101 Stoney Creek Drive
Fort Wayne, IN 46825

RE: Atmosphere Annealing
1801 Bassett Avenue
Lansing, Michigan
2018 Real Property Tax Savings

Dear Valu Tec Team,

The work you did with the assessor through your appraisal and negotiations was appreciated. The savings achieved appear to be fair and in line with the market.

Due to an acquisition, our assessment was uncapped and the assessed value was increased. Valu Tec walked us through the appeal process and was able to negotiate the value with the assessor before any formal procedures were necessary.

Atmosphere Annealing, LLC would be happy to recommend Valu Tec's services to any other firm looking for a tax consulting company.

Cordially,

A handwritten signature in blue ink, appearing to read 'Mike Sampson', is written over the typed name below.

Mike Sampson, Group Controller
Premier Thermal Solutions, LLC

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Subsidiaries: Atmosphere Annealing LLC: Lansing, MI - Canton, OH - North Vernon, IN
NitroSteel LLC: Pleasant Prairie, WI
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