



INTERNATIONAL TRUCK AND ENGINE CORPORATION

4201 WINFIELD ROAD, WARRENVILLE, IL 60555

March 17, 2003

Mr. Tony Sokol  
Valu Tec, Inc.  
117 Airport North Office Park  
Fort Wayne, Indiana 46825

RE: Real and Personal Property Tax Services

Dear Tony:

It has been a pleasure working with you and your knowledgeable team over the past years. Your enthusiasm and professionalism have been much appreciated. Each Valu Tec person we have come in contact with has had a pleasant and cheerful attitude. Valu Tec has always been attuned to our needs and concerns. I have also appreciated the regular progress reports we received and the welcome tax assessment reductions we received at our Ohio and Indiana operations over the years.

I would highly recommend your services to others with property tax service needs.

Sincerely,

David A. Schaap  
Manager, State and Local Taxes