



PK U.S.A., INC.

600 NORTHRIDGE DRIVE
SHELBYVILLE, INDIANA 46176

TEL: (317) 398-6909
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February 14, 2005

Mr. Scott Baker
Valu Tec, Inc.
117 Airport N. Office Park
Fort Wayne, IN 46825

RE: Canton, MS Galatin, TN Shelbyville, IN
 Asset Inventory

Dear Scott,

It has been a pleasure working with Valu Tec on our asset inventory projects for the referenced locations.

We appreciate you coordinating your schedule with ours. You set up a good system for us to follow and we were able to maximize our time efficiently.

Although there is still work to be accomplished on our largest facility, with your guidance we are confident it will be completed in a timely manner and the product will be user friendly.

Sincerely,

A handwritten signature in cursive script that reads 'Shannon Parrett'.

Shannon Parrett
Accounting Manager