



April 19, 2011

Mr. Tony Sokol  
Valu Tec, Inc.  
6101 Stoney Creek Dr.  
Fort Wayne, IN 46825

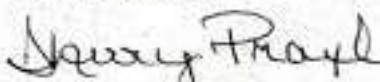
RE: Letter of Recommendation

Dear Tony,

We appreciate your diligence in working with Lake County throughout the length of our real property appeal. It has been over 5 years and yet Cindy Hendon and your team are still working as hard on it today as you were 5 years ago when the appeal was originally filed. We truly appreciate that we've been kept up to date on every phase of the appeal.

It has been a relief having an honest company like ValuTec working for us to file our annual personal property taxes over the past five years as well. We have found that everyone in your organization is courteous and responds quickly whenever we have a question. We would be more than happy to offer this letter as our sincere recommendation for anyone considering this exceptional company and welcome any of those prospects to give us a call and hear first hand how ValuTec has helped us over the years.

Best Regards,

  
Sherry Praxl  
Accounting Manager