



PRI-PAK, Inc.

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July 18, 2007

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

RE: Referral letter

Dear Valu Tec Staff,

I would like to take a moment and thank the Valu Tec staff for requesting our personal property filing extensions every year. We have a very busy office, with limited staff, and we always run very close to the deadline. Your assistance in getting us through this time of year is greatly appreciated.

Our firm has worked with Valu Tec since 1999. We are glad you are there when we need you!

We look forward to continuing our successful relationship with Valu Tec and would not hesitate to recommend your services to other companies.

Sincerely,

A handwritten signature in blue ink that reads "Diane Tidwell". The signature is written in a cursive, flowing style.

Diane Tidwell
Controller