

SELLMER BEHR Corporation I PO Sox 388 | Corneck Park | Michigan

Tony Sokol Valu Tec, Inc. 6101 Stoney Creek Drive Fort Wayne, IN 46825 SELLNER-BEHR Corporation 1020 7 Mile Road PO Box 358 Comstock Park, MI 49321

Norbert Dieterle
Phone 616-785-9400 ext. 103
Direct 616-802-4103
Fax 616-785-9520
Mobile 616-443-2100
norb dieterle@sellner-behr.com
www.sellner-group.com

RE: Letter of Recommendation

Dear Tony,

Please find this as a letter of appreciation for the work that you and your staff have completed for our firm to date.

Starting with a small project we quickly decided to sign on with additional projects and you have not disappointed us. Your patient work with our township resulted in personal property tax savings and you even noted an over-payment in our past two years of lease payments for our facility in Comstock Park which has resulted in a credit to our 2009 lease payments.

Negotiations were handled well on the real property reduction. Through endless requests from the assessing officials you patiently persevered.

We would also like to thank you for working through the abatement process for us. We will enjoy the tax savings for the life of the exemption.

Your tenacity serves your company well. We would be happy to recommend your services to other companies.

Thank you, Tony and staff!

Cordially,

Norb Dieterle