

Steel Castings ISO 9001-2000 REGISTERED

March 17, 2011

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

RE: Letter of Recommendation

Dear Tony,

We would like to express our apprecation for the assistance Valu Tec provided in reducing our real property taxes.

Valu Tec. was prompt and thorough in evaluating our current status with the taxing authorities. In addition, your firm's knowledge and experience attributed to the reappraisal of one of our parcels, resulting in a tax savings.

The pollution control exemptions you filed on our behalf with the State and your advice in filing our personal property tax returns have been most appreciated.

I would recommend Valu Tec to anyone who is looking to lower their tax obligations.

Sincerely,

Ann Augustin Treasurer Eagle Alloy, Inc.