

June 10, 2015

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

RE: Thank you!

Tony,

I wanted to extend our appreciation in reviewing our annual returns. We have an extraordinary situation in our taxing district and wanted to maintain a very informal approach. With Valu Tec's assistance, I believe we have achieved our goal of getting as much tax savings out of our exemption as possible.

We would not hesitate to recommend your services to other companies looking for a tax consulting firm.

Cordially,

Kevin Palmbos

Assistant Controller