

QS/TOGO

June 10, 2015

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

RE: Referral Letter

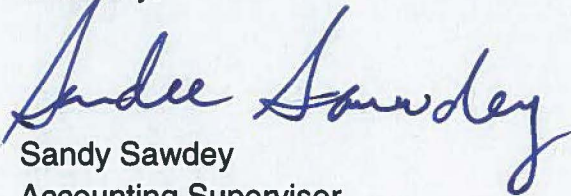
Dear Tony,

Valu Tec has represented our firm in tax matters for many years. Over that time we have gone through a lot of changes, but the **quality of work and efficient service from Valu Tec has remained the same.**

We appreciate your attention to our annual assessments and keeping our tax base as low as possible. We thank you for preparing our annual returns and getting them to us in a timely manner.

Valu Tec has become a part of our tax management team! Thank you for being there when we need you!

Sincerely,


Sandy Sawdey
Accounting Supervisor

**Quality Spring/Togo, Inc. 355 Jay Street Coldwater, MI 49036
Phone (517) 278-2391 Fax (517) 279-4680**