

SPECIAL METALS CORPORATION

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JOE DIEGEL

CONTROLLER, HBEN

May 4, 2016

Valu Tec 6101 Stoney Creek Dr. Fort Wayne, In 46825

Tony,

Thanks to you and your team for your hard work in completing the Asset Inventories for our West Virginia, Kentucky and Indiana facilities.

Our team appreciated how well Valu Tec worked together through unforeseen problems. Considering the size of our West Virginia facility (2M+ sf), the efficiency of your team enabled us to complete the project earlier than anticipated!

We look forward to working with you on future projects.

Cordially,

Joe/Diegel