



Forge Resources Group

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September 5, 2014

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

RE: Referral Letter

Tony,

I would like to thank you for the work Valu Tec completed to achieve the personal property refund of \$89,478 for our firm. We were paying the full amount of taxes on an idle facility. Your diligence and determination to do what was right for Michigan Forge Company won out in the end. Your follow-ups with the assessor in ensuring each deadline was met is greatly appreciated.

You looked at a situation, knew what had to be done, and did it!

Thank you, Tony. We would not hesitate to recommend Valu Tec to any company looking for a reputable property tax consultant.

Sincerely,

Kent Paul
Chief Financial Officer
Michigan Forge Company
Forge Resources Group