



April 20, 2018

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

RE: Letter of Recommendation

Dear Tony,

GerdaU would like to take this opportunity to thank you for the years of property tax work that you have provided to our company. The time that you have given to our various tax matters in Michigan is greatly appreciated. We have seen significant savings through Pollution Control exemptions, Real Property assessment reductions and the very complex new Michigan Manufacturers Personal Property returns.

Your personal hands-on site visits have given you a unique perspective on where we can benefit and what needs to be done to achieve a lower bottom line.

Your work with our assessors in three different districts has not gone unnoticed. You have helped us maintain a good relationship with our assessing authorities, which is invaluable to the large projects that help us remain competitive in our busy market.

Thank you, Tony, and Valu Tec Staff.

Cordially,



Jose Antunes
Accounting Manager