



December 3, 2019

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

Dear Tony,

You and your team continue to reinforce the value of your services. Our assessments have been reduced without straining our relationships with the local officials. Your negotiation skills, established relationships with the assessors, and expertise have greatly contributed to the return we get from your services.

Thank you for your assistance in filing abatements for our facilities and ensuring the final assessment after construction is completed reflects the true value of the improvements.

I would also like to thank you for your continuous analysis of our real property values. We are enjoying considerable tax savings because of your efforts.

We have 30 locations in the Grand Rapids area that require personal property tax returns annually. Valu Tec has embraced the new EMPP process in Michigan and achieved over 4 Million dollars in tax savings for Lacks since 2016. We highly recommend any Michigan manufacturer not filing EMPP to contact Valu Tec!

Thank you again for your hard work.

Sincerely,

A handwritten signature in black ink, appearing to read "Christopher Thoreson", written over a horizontal line.

Christopher Thoreson  
Divisional Controller