

ABC INDUSTRIES, INC.

P.O. BOX 77
WARSAW, IN 46581-0077 U.S.A.
TELEPHONE: 574/267-5166
FAX: 574/267-2045

July 25, 2007



Mr. Tony Sokol & Staff
Valu Tec, Inc.
117 Airport N. Office Park
Fort Wayne, IN 46825

RE: Letter of Thanks!

Dear Tony & Staff,

I wanted to thank you for working with us on our real and personal property assessments.

We received a detailed report on our real property assessments in April. We were assured that not only were our assessments fair but fell just below the market.

The Controller and I continue to get an education on our personal property every year. While Valu Tec's staff keeps up with the Indiana tax laws, we continue to capitalize on the savings.

I would not hesitate to recommend Valu Tec to another business looking to keep their tax basis at a minimum.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Bill Watson', with a stylized flourish at the end.

Bill Watson
Senior Accountant