

June 30, 2005

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

RE: Letter of Referral

Dear Tony,

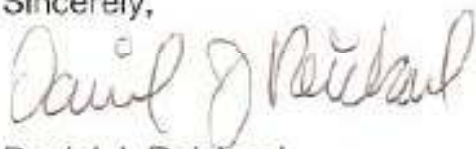
I would like to thank you and your Valu Tec crew for completing the asset inventory at our Forest City, North Carolina facility.

The project was performed efficiently and we are satisfied with the results.

We would not hesitate to ask Valu Tec to do another inventory at our other locations.

Thank you again, Tony!

Sincerely,



Daniel J. Reichard  
Director of Finance & Administration