



March 15, 2006

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

RE: Property Tax Savings

Dear Tony,

Valu Tec approached Perfect Circle at a time when we were exploring our options in the area of property tax consulting in 1999. You have been able to help us in areas we were unaware needed attention.

Perfect Circle had been filing our own abatements and we were happy with the tax savings achieved. Upon reviewing a previous abatement application, Valu Tec found reason to request a refund of over-paid taxes and located future savings on the abated property as well.

Valu Tec has worked diligently with the City officials to reduce our real and personal property taxes informally. Our assessments have been monitored and corrected when necessary. Remarkably, all of this was accomplished while maintaining our good relationship with the city and the township.

I have enjoyed working with the Valu Tec staff. They know what has to be accomplished and they do it professionally and timely.

Thank you, Tony!

Sincerely,

A handwritten signature in cursive script that reads "Mark Signor".

Mark Signor  
Manager General Accounting

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