



HARBOR STEEL & SUPPLY CORPORATION

DISTRIBUTING FERROUS AND NON FERROUS METAL FOR INDUSTRY SINCE 1952

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September 17, 2010

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

Dear Tony,

I want to express my gratitude for all of the work that you've done for Harbor Steel. You recently helped us maintain our industrial classification which ensures our company a lower tax rate.

You also helped us in reducing one of our real property assessments.

Your work with our other various Harbor Steel locations ensured us that we were fairly assessed on every side.

We're more than happy to recommend your company to anyone looking for an honest, hard working tax consulting company that can get the job done with excellence.

Thanks Tony!

Sincerely,

Joe Gerhardt
Controller