July 13, 2010

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

RE: Letter of Referral

Dear Tony,

I just wanted to tell you how much we appreciate all of your hard work in reducing our real property and for your continued efforts on negotiations for the current tax year.

We're enjoying total exemption of our personal property taxes from 2005 to 2015. Your filing of our annual personal property returns has freed me up to do additional year end business.

Valu Tec has our 'stamp of approval' and we look forward to working with you in the future!

Thanks again Tony!

John Schmitz Controller