



May 22, 2002

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

To Whom It May Concern:

I would like to acknowledge Valu Tec for the outstanding job done for Menominee Paper over the years. Valu Tec's efforts have resulted in annual reductions in our property taxes.

All the individuals that I have worked with at Valu Tec have been very considerate and professional. Additionally Valu Tec was been instrumental in achieving abatements and pollution control exemptions for Menominee Paper.

Valu Tec has been very conscientious in maintaining our good standing with local government officials, and willing to provide representation before assessing authorities whenever needed.

Valu Tec is a competent, and hard-working tax-consulting firm, and I hope to continue our relationship with them for many years to come.

Sincerely,

A handwritten signature in black ink, appearing to read 'Katherine Hendricks', is written over a light grey rectangular background.

Katherine Hendricks
Controller
Menominee Paper Company