



MICHIGAN
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December 14, 2009

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

RE: Letter of Recommendation

To whom it may concern:

We have used Valu Tec as our property tax consulting firm since 2002. They have worked successfully in obtaining tax relief in both our real and personal property tax basis.

Recently we were audited by an Oakland County personal property examiner. Valu Tec sent personnel to tour the property with the auditor and worked through every issue and concern that the auditor raised.

We were very happy with the results and would recommend Valu Tec to any firm that has a concern with property taxes!

Sincerely,

A handwritten signature in blue ink, appearing to read "Jim Royce".

Jim Royce
Controller

JR/