



December 13, 2005

Mr. Scott Nedberg
National Sales Manager
Valu Tec, Inc.
117 Airport N. Office Park
Fort Wayne, IN 46825

RE: Asset Inventory

Dear Scott,

We would like to extend our appreciation for the recent asset inventory performed for our Terre Haute, IN location.

It was apparent we were reporting ghost assets and the tax savings achieved on our 2005 personal property taxes far outweighs the fee for the asset inventory. We are looking forward to the continued tax savings in the coming years.

It is now with confidence that we will be assigning further locations for Valu Tec's asset inventory and compliance services.

Please also thank your staff for working with our schedules and their professionalism during the inventory.

Sincerely,
Julie Salyer
Regional Plant Controller