

**Pratt & Whitney AutoAir, Inc.**

5000 Airpark Drive  
Lansing, MI 48911  
(517) 393-4040 Fax (517) 393-2164



**Pratt & Whitney**

A United Technologies Company

March 20, 2003

Jesse Hendon  
Valu Tec  
117 Airport North Office Park  
Ft. Wayne, IN 46825

Dear Jesse:

This letter is to express my appreciation for the hard work done by Valu Tec on Pratt & Whitney AutoAir Composites, Inc.'s real and personal property taxes.

Although our real and personal property taxes were both fairly assessed, it was a relief to know that there would be no shortcomings on the part of Valu Tec when it came to quality of work. We were constantly kept up to date on the progress of the company and were provided with an easy to understand assessment analysis. Finally, the staff was courteous, professional and determined to get results for our company.

I am happy to recommend Valu Tec to any company in the market for a hard working and dedicated Tax Consulting Firm.

Respectfully,

Michael Friar  
Controller