



June 7, 2004

Mr. Don Feicht
Valu Tec, Inc.
117 Airport N. Office Park
Fort Wayne, IN 46825

RE: Tax Abatement Project at Rotek Incorporated

Dear Don,

I would like to thank you and your staff for the professional job you did on completing our personal property tax abatement. This substantial tax savings will continue to benefit Rotek for 10 years.

Your attention to the details including your attendance at the various meetings was greatly appreciated and was an integral part of us obtaining the abatements.

We look forward to a continuing relationship with Valu Tec.

Sincerely,

A handwritten signature in black ink, appearing to read 'Hal Wittine'.

Hal Wittine
Treasurer