



August 27, 2010

Mr. Tony Sokol  
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To Whom It May Concern:

On behalf of SAF HOLLAND USA, Inc., I would like to express our appreciation for Tony Sokol and the Valu Tec team. We are extremely grateful for all of the work that you have done for our five Michigan facilities.

Thanks to you, we have been able to enjoy considerable savings in both real and personal property taxes.

The annual personal property compliance has also been very helpful during a very busy time of year!

Thank you for all of your thorough work Tony!

I am more than willing to give my recommendation to any company looking for an honest and efficient tax consulting company.

Sincerely,

A handwritten signature in black ink that reads 'Chris Cook'. The signature is written in a cursive, flowing style.

Chris D Cook  
Director-Financing