

sappi

Fine Paper
North America

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July 16, 2007

Mr. Tony Sokol
President
Valu Tec, Inc.
117 Airport N. Office Park
Fort Wayne, IN 46825

RE: Referral Letter

Dear Tony,

Thank you and your staff for the work you have done for our firm for the last ten years.

You consistently keep us apprised of what you are doing so that there are no surprises. In addition, your company has saved Sappi considerable dollars in reduced real and personal property taxes, keeping in mind our commitment to good community relations. In addition, your knowledge of abatements and pollution control exemptions has added reductions beyond what would typically be granted.

I would have no problem recommending your company to any paper related or industrial company that does not want to pay more than their fair share of taxes.

Sincerely,

A handwritten signature in blue ink, appearing to read "John O'Brien", written over a horizontal line.

John O'Brien
Controller