

January 8, 2003

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

RE: Sun Chemical
Muskegon, Michigan

Dear Tony,


I would like to take this opportunity to thank you for the work you have accomplished for Sun Chemical since 1995. Nine Sun Chemical and affiliate locations have benefited from our association with Valu Tec. You have always made yourself available for whatever project may be in the works at the time.

Your efforts in getting our most recent abatement through the township were greatly appreciated. It was important that our firm be granted this tax relief and your negotiations with the township officials proved fruitful.

Tony, your personality and hard work has always been counted on by Sun Chemical whether you were working on our real or personal property tax basis. We know that when we give you a project that you will not disappoint us and it will be completed professionally and in a timely manner.

Your quick response to our concerns is greatly appreciated.

Sincerely,



M. E. Rork
Administrative Manager