

Valenite®

1675 E Whitcomb
P.O. Box 9636
Madison Heights, Michigan
48071-9636
Telephone: (248) 733-7800
Fax: (248) 733-6851

July 14, 2010

Mr. Tony Sokol
Valu Tec, Inc.
6101 Stoney Creek Drive
Fort Wayne, IN 46825

RE: Letter of Recommendation

To whom it may concern,

We responded to a newsletter that Valu Tec sent out as a courtesy to companies regarding the deadline to appeal to the Michigan Tax Tribunal (MTT). This was the last opportunity to look at our 2010 tax basis and make a decision to appeal or not to appeal. We knew property values were falling!

Valu Tec responded quickly to our request for a review of our real property assessments for both our locations. The petition was filed and the deadline was met.

Valu Tec prepared a market analysis, worked informally with the assessing officials, and the assessment was reduced.

Thank you for the work you are doing with the assessor regarding our abatements. We are anxious to see how this works out!

We are satisfied with the manner and efficiency of Valu Tec's work. We would be happy to recommend Valu Tec's services to anyone looking for a tax consultant with integrity!

Sincerely,

Robert Perna
Controller