



W.H. PORTER, INC.

July 24, 2001

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

Dear Valu Tec:

Thank you for your assistance in acquiring an Act 198 abatement for our 3.3 million dollar construction and equipment project and helping us save over \$185,000 in property taxes over the life of the abatement. You have been very easy to work with, and I appreciate all the follow-up that you did to ensure that this project was completed. The application and hearing both went very smooth.

I look forward to continuing our relationship with property tax returns and hopefully future abatements.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Tim Postma', is written over the printed name. The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Tim Postma
Chief Financial Officer