

WABASH VALLEY POWER

A Touchstone Energy® Cooperative



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March 10, 2003

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

RE: 2003 Michigan Utility Personal Property Returns

Dear Cindy:

I am pleased to recommend Valu Tec in reference to the services provided in assisting our company with property tax compliance in the state of Michigan. Your staff proved to be very proficient in preparing the more than 40 personal property tax returns we were required to submit. Valu Tec ensured that we fulfilled our filing requirements by completing the appropriate tax forms in plenty of time to allow for our review and input and still meet filing deadlines. Even after the returns were mailed and in the hands of the local taxing authorities, you continued to stay involved and worked as an advocate on our behalf with the local assessors to verify that our property received an accurate valuation.

I enjoyed working with Valu Tec, and I also appreciated the professionalism and courtesy that your employees displayed during the project.

Sincerely,

WABASH VALLEY POWER ASSOCIATION, INC.

Marvin D. Gwin, Jr.
Plant Accountant

MDG/mdg

cc: Jeff Conrad, WVPA

The power of human connections