

# **ZEELAND CHEMICALS**

A **CAMBREX** Company

**Zeeland Chemicals, Inc.**  
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April 29, 2003

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

RE: Real and Personal Property Taxes  
Abatements  
Pollution Control Filings

To Whom It May Concern:

I am writing this letter to express my appreciation for all the hard work done by the staff of Valu Tec for Zeeland Chemicals. The work performed on our real and personal property taxes was a benefit to our company. In addition, Valu Tec went to work even further for us by filing and taking us through many abatement hearings. Finally, we were pleased by the fact that we could rely on Valu Tec to produce a Pollution Control Exemption for our company.

As a large company, it is a relief to know that there are company's like Valu Tec ensuring that we are being treated fair in the world of taxes. Valu Tec is quick to answer any questions we may call in for and has maintained a high level of professionalism while doing so.

It is my pleasure to recommend Valu Tec's services to any company looking for a Tax Consulting firm with a strong work ethic and quality service.

Sincerely,



Todd Hammond  
Management Accountant  
Zeeland Chemicals, Inc.