

HAWORTH

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July 25, 2013

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

RE: Referral Letter

Dear Tony,

I would like to thank you for your **determination and diligence** regarding our real property tax appeal in Big Rapids, MI. Using all your resources available helped us arrive at a positive outcome for the years under appeal, the current year, and the years going forward. We **appreciate the time you invested** in this project.

Experiencing the positive results with the Big Rapids location has us feeling confident you can tackle the taxing situations with our other locations. We look forward to seeing the outcomes.

I am satisfied with your performance to date and would not hesitate to recommend you to other industrial companies.

Cordially yours,



Chris Bouwman

Corporate Financial Planning and Analysis Manager