



2429 N. Burdick St.
Kalamazoo, MI 49007

June 10, 2015

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

RE: Kalamazoo, Michigan
Warsaw, Indiana
Referral Letter

Dear Tony:

We wish to express our thanks for your efforts regarding the achievement of a real property reduction for our Kalamazoo location.

We also appreciated the preparation of both our Michigan and Indiana personal property returns on short notice this year which allowed us to meet the filing deadline.

Valu Tec's attention to our annual assessments assure us our tax basis is fair and equitable each year. We would be happy to offer our recommendation to those considering your services.

Regards,

A handwritten signature in black ink, appearing to read "Todd Turcotte".

Todd Turcotte
Corporate Controller
Micro Machine Co.