



August 4, 2016

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

RE: Letter of Recommendation

Tony,

Lacks Enterprises has 16 manufacturing plants in Michigan. We have used Valu Tec for various services over the last 8 years with total confidence in the quality of your service.

The year 2016 has been no exception! Thanks to the Valu Tec team, we went through the first year of the personal property tax phase-out with ease.

Thank you for your dedication to following through the various stages of the filing and verification process. I would recommend your firm to anyone that wants the job done right the first time!

Cordially,

A handwritten signature in black ink, appearing to read "Michael R. Clover". The signature is fluid and cursive, with a prominent initial "M" and "C".

Michael R. Clover  
Treasurer & CFO