

William R. Lievense

May 1, 2017

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

SUBJECT: Letter of Recommendation For VALUTEC, Inc.

Dear Tony:

I have enjoyed working with you and your firm on various projects involving property valuation and property taxation for my clients over the past 15 years.

It is often difficult recommending someone to a client because the work they do inevitably reflects back on me as the person who provided the introduction and favorable reference. Fortunately, you and your firm have always done an excellent job for my clients and made that decision an easy one for me.

I particularly appreciate your unique ability to politely and professionally challenge property valuations without damaging the relationship between the client and the local taxing authority.

You also do an excellent job of keeping abreast of the latest changes in tax policy and regulations so I know that your work reflects the most current state of the law.

Please accept my appreciation for your work and partnership over the years and my recommendation to anyone who is looking for professional property valuation and property taxation services in Michigan.

Sincerely,



William R. Lievense
Principal

