

TACHI-S ENGINEERING U.S.A. INC.

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April 18, 2018

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

RE: Referral Letter

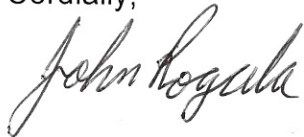
Dear Valu Tec Staff,

Thank for alerting us to the change in Michigan Personal Property filing procedures. Your persistence in convincing us of this change resulted in tax savings that can be re-invested back into our business.

Each year we will now see the benefit to our bottom line as the personal property tax is gradually eliminated.

We gladly offer you this referral as our thanks for a job well done!

Cordially,



John Rogala
Corporate Controller