

March 29, 2019

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

RE: Letter of Appreciation

Dear Tony,


Valu Tec came highly recommended for a review of the property tax basis of our two non-operating coal plants.

Maintaining a positive presence in both jurisdictions was imperative as dismantling power plants can present challenges as it changes throughout every stage of the process. You completed the task and arrived at creative agreements as the properties are re-invented for future use.

Three years of refunds and tax savings came in at almost **\$700,000** combined for both properties.

Good job, Tony and Valu Tec team!

Cordially



Tom McKittrick  
CEO  
Forsite Development, Inc.