

December 10, 2019

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

RE: GameTime-Fort Payne, Alabama

Letter of Recommendation

Dear Steve,

I wanted to thank you and Greg Morgan for the property tax work you have accomplished to date for our Fort Payne, Alabama location.

The information provided and Greg's informal approach with our assessor helped secure our real property tax reduction. The relationships we have with our taxing jurisdictions are important to us. Thank you for maintaining that relationship while working to save us **\$14,600** annually!

The review of our Fixed Asset Listing with personnel on site revealed assets no longer on-site or should no longer be reported. Thank you for being so thorough in your review.

GameTime would recommend Valu Tec's services to any industrial company looking for a good asset management firm.

Cordially,

Bill Cox

Vice President of Finance