

**KAMAX L.P.**



Friday, February 08, 2008

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

Tony,

You and your personnel at ValuTec did an excellent job on the Asset Inventory project at Kamax during 2007. In fact, everyone did such a good job that Kamax has retained ValuTec to do our 2008 property tax returns and consulting for future possible tax savings.

I would recommend ValuTec for any project related to their experience and expertise.

Sincerely,

A handwritten signature in black ink, appearing to read "Gary Kulich", written in a cursive style.

Gary Kulich  
Accounting Manager