

Cole's Quality Foods, Inc. 38 Commerce SW, Suite 400 Grand Rapids, Michigan 49503 P 616.9750081 F 616.975.0267 coles com

August 2, 2017

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

RE:

Referral Letter

Dear Valu Tec Team,

Thank you for being an extension of our tax department. We appreciate the knowledge your whole team brought to the table regarding our personal property taxes. We missed out on considerable tax savings in 2016, but Valu Tec was able to set us up for 2017 and we are in line to enjoy the tax savings going forward.

No matter who answered the phone, we were able to get the answers that we needed. Valu Tec saved our firm time and money!

Cordially,

Ken Filippini

Vice President of Finance