



ENSTROM
HELICOPTER CORPORATION

2209 22nd Street W EnstromHelicopter.com
Menominee, Michigan P 906-863-1200
49858 USA f 906-863-6821

October 14, 2014

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

RE: Letter of Recommendation

Dear Tony,

I would like to express my gratitude for the assistance Valu Tec, Inc. provided by filing for an IFT for our real property taxes, as well as, securing an abatement for our personal property taxes.

Valu Tec. was prompt and thorough in evaluating our current status with the taxing authorities. In addition, your firm's knowledge and experience was demonstrated with a significant tax savings.

I would recommend Valu Tec to anyone who is looking to lower their tax obligations.

Sincerely,

Charles R. Schumacher, CFO
Enstrom Helicopter Corporation