



Anchor Coupling Inc.

5520 13th Street • Menominee, MI 49858-1014

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May 12, 2010

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

RE: Letter of Recommendations

Dear Tony,

I want to take a moment and thank you for the excellent service that Valu Tec continues to provide Anchor Coupling. It is reassuring to have you monitor our property assessments and ensure we maintain a fair tax basis. You have not only reduced our tax burden but also continued to look at different opportunities to lower our assessment.

You currently helped us with our asset inventory and made it possible for us to see what we had on paper compared to what was out on our manufacturing floor.

Your staff has always been courteous and prompt in addressing our concerns. These, in addition to the great working relationship Valu Tec has developed with the local taxing officials, are all reasons we look forward to continuing our successful relationship.

Thank you again for all your hard work!

Sincerely,

David O'Brien
Controller
Anchor Coupling Inc.