



May 22, 2009

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

RE: Referral Letter

Dear Tony,

The year 2008 found Valu Tec involved in our personal property audits, inventory of our assets and finally the completion of our annual personal property returns for our various locations. This year Valu Tec has continued with us through the completion of our personal property returns and our real property reviews.

Each project brought us closer to our objective of getting control of our assets. Thank you for your part in getting us organized and becoming familiar with our operations.

We appreciate your immediate responses to questions and concerns and the way you anticipate the deadlines that need to be met. Your staff reacts quickly to our needs and they have been very easy to work with.

Thanks for that personal touch, Tony!

Sincerely,

Lonnie G. Czinder
Accountant