



MOTION CONTROL INDUSTRIES, INC.

INDUSTRIAL BRAKE & FRICTION

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April 30, 2008

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

RE: Personal Property
Asset Inventory

Dear Tony,

Thank you for completing our annual personal property returns for the past two years in a timely manner. We appreciate your time and conversations with the assessor last year, which resulted in considerable personal property tax savings after we filed amended returns.

The asset inventory project has helped us to reconcile our fixed asset listing to what is actually out on our production floor.

Thank you, Tony!

Sincerely,

Scott Jellison
Controller