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September 24, 2012

To Whom It May Concern:

Dear Sir/Madam:

We have worked with Terry English and Commercial Tax Network for the past 15 years. During that time, his team of professionals have exceeded all of our expectations in handling the property tax protesting for Tuffli Company, Inc. (and related ownership entities). The level of knowledge they have presented us with on industrial properties is second to none with unmatched precision and attention to detail. Across the nation, they have proven their capabilities achieving quality reductions, seeking out and pursuing exemptions/abatements and reporting clean information to our tax department. Commercial Tax Network's tax consultants have done an amazing job of understanding each of our specific properties, formulating a plan to protest their respective value, implementing that plan with constant pressure, and achieving reductions in nearly every single case. Along the way, his team has kept us aware of the progress on each case. We highly recommend Commercial Tax Network for any and all property tax work.

Sincerely,

Craig B. Reynolds
Vice President

CBR