



March 30, 2021

Gay DeMarco
Senior Business Consultant
SM Engineering Co.
9 Ninth Ave. N
Hopkins, MN 55343

Dear Gay:

I am writing this letter of recommendation for the work SM Engineering did for Rotella's Italian Bakery Inc. SM did a very professional job and was very efficient in their process. I gave them our billing history so they could review our situation and they pretty much did the rest.

They reviewed our billings and determined if we were paying the proper rates and if any meters qualified as sales tax exempt. They worked with the local utility companies and state of Nebraska for the refunds we received. We were very pleased with over \$ 77,000 in refunds.

If you are a company looking to spend a small amount of time in the beginning to make sure your company is paying the correct amount for your utilities, then I would wholeheartedly recommend SM Engineering Co. to help you control your costs.

Thank You

Dean G. Jacobsen
Controller