



October 20, 2017

To Whom It May Concern,

With minimal effort, my company received an \$8,300 refund from our utility companies and the rates were changed going forward. These rate changes would have gone uncontested as we didn't have the expertise to check ourselves. SM Engineering has been good to work with so far and will be rewarded handsomely with a 50% share.

Sincerely,

David Cedarwall
Director of Finance

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