



February 1, 2016

Dear SM Engineering,

I am pleased to write a letter of recommendation for SM Engineering. I would be glad to recommend your services to any company looking for assistance with controlling utilities costs especially involving Sales and Use Tax.

SM Engineering was able to complete a thorough review of our utilities in a reasonable amount of time, with very little assistance from anyone at Baptista's. Everyone I worked with was very professional and knowledgeable.

Sincerely,

A handwritten signature in blue ink that reads "Ralph Williams".

Ralph Williams
Controller