



January 23, 2019

Gay DeMarco
SM Engineering Company
9 Ninth Ave N
Hopkins, MN 55343

Dear Gay,

I am writing this letter to express our gratitude to SM Engineering. From the initial study of our manufacturing facility to the receipt of the sales tax refund, SM Engineering proved to be a strong advocate for our company.

We found your experience and knowledge on the utility review process produced a very generous credit back to our company. I am certain that we would not have been able to achieve the same results on our own. In addition to the credits, we are confident that the analysis will continue to benefit us on our future utility billings.

Thank you to your company founders for sharing their experience and launching your company!

Sincerely,

A handwritten signature in black ink, appearing to read 'Craig Allen'.

Craig Allen
CFO