



DAY  
PRINTING

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To Whom It May Concern:

I was fortunate enough to meet with Michael James from SM Engineering a few months ago. During our brief meeting he explained what they do in examining our utility bills for overcharges and missed savings based on rebates and state laws regarding different types of companies. I was immediately interested and we signed up for their services. After all, the worst thing that could happen is that they would come back to me and tell me that we were paying the proper amounts, getting all the rebates and incentives we were entitled to based on ever-changing state regulations and exemptions. That's always a good thing to know.

I sent them the past few month's utility bills and they determined that we were entitled to credits based on the bills they had seen. They went to the utility company to examine several years' worth of information and came back to us after the investigation and we received a credit for over \$28,000 and expect to save almost that much again going forward. This is like found money as we had no idea we were entitled to it.

I highly recommend Mr. James and SM Engineering. My only regret is that I did not know about them years ago when we had more equipment running and our utility bills were higher.

Sincerely,

Mike Flaig  
Commercial Sales and Operations Manager