



207-A Computer Drive  
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(919) 989-0178 Fax

February 7, 2019

Dear Jerry,

Thank you and your SM Engineering team for your work in getting us our refunds from the utility billing audit. We were really surprised at the amounts we received. I recommend the services of SM Engineering to companies who would like to benefit on what you have to offer.

Best Regards,

A handwritten signature in black ink, appearing to read "Steve Arnold". The signature is fluid and cursive, with a large initial "S" and "A".

Steve Arnold  
President