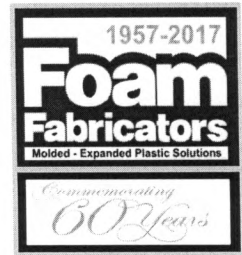


**FOAM FABRICATORS INC.
8722 E. SAN ALBERTO DRIVE, SUITE 200
SCOTTSDALE, AZ 85258**



February 15, 2017

To Whom It May Concern,

We received a credit to our water account for nearly \$29,000. SM Engineering took care of all the paperwork. The completed documents were e-mailed to us for signatures. They did all of the "leg-work", and the entire process took less than 2 months. Thank you.

Karen Carvell
Assistant Controller
Foam Fabricators, Inc.