







January 8, 2025

SM Engineering Co. Jerry Blizen Senior Utility Audit Consultant 915 Mainstreet, Suite 102 Hopkins, MN 55343

Jerry,

Thanks for reaching out to follow up on your services. Your firm did a superb job on our project, and I found everyone to be very professional as they worked on the project. SM Engineering also completed the study in a timely manner with very little interruptions to the business. I will refer you to all my tax contacts for their engineering studies.

Thanks again,

Wayne Wilson

Wayne Wilson, CPA Tax Director