

350 Palladium Drive St. Joseph, MI 49085 Telephone: 269-556-9792

Fax: 269-556-9793

November 30, 2017

To Whom It May Concern,

Our experience working with SM Engineering on this project was both seamless and professional. Mr. Shanahan explained the process up front and everything went as planned with the utility. Angela from customer relations provided detailed data making it easy for me to match and verify with our accounting department. I would recommend SM engineering's services to any company who is interested in improving their bottom line.

Regards,

David B. Coard Controller