

**MICHAEL
FOODS** INC.

REVEALS

Northern Star

TRILOGY

Abbeville Farms

Innovation

ALL
STATE
MILK

All Whites

Golden Eggs

STONEMILL

June 7, 2013

Mr. Jerry Blizen
Account Executive
SM Engineering
Ninth Avenue North
Hopkins, MN 55343

Dear Jerry,

I wanted to thank you and the entire SM Engineering Team for the professionalism and responsiveness that I experienced while working with SM Engineering over the past year. The attention to detail that SME exhibited while reviewing several dozen utility accounts and hundreds of their associated invoices was impressive to say the least.

The results from the Utility Bill and on-sight audits SME conducted were truly eye opening and the savings far exceeded expectations.

Based on the results that SME drove during this project, I'll be happy to recommend SME to anyone interested in your company's services.

Thank you for exceeding expectations!

Sincerely,

Steven Johnson

Steven Johnson
Sourcing Manager