



July 8, 2026

To Whom It May Concern,

We have been working with SM Engineering for years and our experiences and results have always been great. SM Engineering has provided a service for our company that has been financially beneficial to the property owners that we work with. There is no financial downside, if they don't save you money, you don't pay them.

Sincerely,

Neil Esterkin and Anne Gerzin